

# SHIRE OF WYNDHAM EAST KIMBERLEY

## ANNUAL BUDGET

### FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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### **SHIRE'S VISION**

Connecting our cultures, striving for prosperity, celebrating the spirit of country and community.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**STATEMENT OF COMPREHENSIVE INCOME BY NATURE**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	11,627,504	11,071,714	11,026,368
Operating grants, subsidies and contributions	10	1,036,380	6,411,603	1,743,019
Fees and charges	14	8,959,310	8,345,194	7,977,780
Interest revenue	11(a)	704,000	710,662	181,000
Other revenue	11(b)	426,203	441,826	420,090
		<b>22,753,397</b>	<b>26,980,999</b>	<b>21,348,257</b>
<b>Expenses</b>				
Employee costs		(14,433,018)	(11,381,317)	(12,292,485)
Materials and contracts		(6,565,061)	(5,779,593)	(7,001,960)
Utility charges		(1,422,900)	(1,223,771)	(1,326,807)
Depreciation	6	(8,169,943)	(7,545,976)	(7,116,240)
Finance costs	11(d)	(183,272)	(218,882)	(216,930)
Insurance		(712,090)	(647,279)	(590,958)
Other expenditure		(1,663,842)	(1,330,882)	(1,617,106)
		<b>(33,150,126)</b>	<b>(28,127,700)</b>	<b>(30,162,486)</b>
		<b>(10,396,729)</b>	<b>(1,146,701)</b>	<b>(8,814,229)</b>
Capital grants, subsidies and contributions	10	24,009,064	7,223,368	21,617,871
Loss on asset disposals		(41,500)	0	(41,500)
		<b>23,967,564</b>	<b>7,223,368</b>	<b>21,576,371</b>
<b>Net result for the period</b>		<b>13,570,835</b>	<b>6,076,667</b>	<b>12,762,142</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>13,570,835</b>	<b>6,076,667</b>	<b>12,762,142</b>

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 11,627,504	\$ 10,798,413	\$ 11,026,368
Operating grants, subsidies and contributions		536,380	6,102,073	1,743,019
Fees and charges		8,959,310	8,345,194	7,977,780
Interest revenue		704,000	710,662	181,000
Goods and services tax received		1,036,389	1,085,220	0
Other revenue		426,203	441,826	420,090
		23,289,786	27,483,388	21,348,257
<b>Payments</b>				
Employee costs		(14,433,018)	(11,370,313)	(12,292,485)
Materials and contracts		(6,315,719)	(5,454,121)	(7,001,960)
Utility charges		(1,422,900)	(1,223,771)	(1,326,807)
Finance costs		(183,272)	(243,806)	(216,930)
Insurance		(712,090)	(647,279)	(590,958)
Goods and services tax paid		(1,036,389)	(1,275,312)	0
Other expenditure		(1,663,842)	(1,330,882)	(1,617,106)
		(25,767,230)	(21,545,484)	(23,046,246)
<b>Net cash provided by (used in) operating activities</b>	4	(2,477,444)	5,937,904	(1,697,989)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(2,826,044)	(1,422,180)	(2,850,977)
Payments for construction of infrastructure	5(b)	(31,449,579)	(7,854,029)	(28,017,084)
Capital grants, subsidies and contributions		21,606,016	7,927,174	19,996,956
Proceeds from sale of property, plant and equipment	5(a)	88,000	0	68,000
Proceeds on financial assets at amortised cost - self supporting loans		16,540	0	5,780
<b>Net cash provided by (used in) investing activities</b>		(12,565,067)	(1,349,035)	(10,797,325)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(825,318)	(977,521)	(966,824)
Proceeds on disposal of financial assets at amortised cost - term deposits		7,463,614	6,133,552	0
<b>Net cash provided by (used in) financing activities</b>		6,638,296	5,156,031	(966,824)
<b>Net increase (decrease) in cash held</b>		(8,404,215)	9,744,900	(13,462,138)
Cash at beginning of year		18,646,874	8,901,974	20,734,396
<b>Cash and cash equivalents at the end of the year</b>	4	<b>10,242,659</b>	<b>18,646,874</b>	<b>7,272,258</b>

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
Rates	2(a)	\$ 11,627,504	\$ 11,071,714	\$ 11,026,368
Operating grants, subsidies and contributions	10	1,036,380	6,411,603	1,743,019
Fees and charges	14	8,959,310	8,345,194	7,977,780
Interest revenue	11(a)	704,000	710,662	181,000
Other revenue	11(b)	426,203	441,826	420,090
		<b>22,753,397</b>	<b>26,980,999</b>	<b>21,348,257</b>
<b>Expenditure from operating activities</b>				
Employee costs		(14,433,018)	(11,381,317)	(12,292,485)
Materials and contracts		(6,565,061)	(5,779,593)	(7,001,960)
Utility charges		(1,422,900)	(1,223,771)	(1,326,807)
Depreciation	6	(8,169,943)	(7,545,976)	(7,116,240)
Finance costs	11(d)	(183,272)	(218,882)	(216,930)
Insurance		(712,090)	(647,279)	(590,958)
Other expenditure		(1,663,842)	(1,330,882)	(1,617,106)
Loss on asset disposals	5	(41,500)	0	(41,500)
		<b>(33,191,626)</b>	<b>(28,127,700)</b>	<b>(30,203,986)</b>
Non-cash amounts excluded from operating activities	3(b)	8,215,854	7,550,412	7,158,475
<b>Amount attributable to operating activities</b>		<b>(2,222,375)</b>	<b>6,403,711</b>	<b>(1,697,254)</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	10	24,009,064	7,223,368	21,617,871
Proceeds from disposal of assets	5	88,000	0	68,000
Proceeds from financial assets at amortised cost - self supporting loans		16,540	0	5,780
		<b>24,113,604</b>	<b>7,223,368</b>	<b>21,691,651</b>
<b>Outflows from investing activities</b>				
Payments for property, plant and equipment	5(a)	(2,826,044)	(1,422,180)	(2,850,977)
Payments for construction of infrastructure	5(b)	(31,449,579)	(7,854,029)	(28,017,084)
		<b>(34,275,623)</b>	<b>(9,276,209)</b>	<b>(30,868,061)</b>
<b>Amount attributable to investing activities</b>		<b>(10,162,019)</b>	<b>(2,052,841)</b>	<b>(9,176,410)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	8(a)	11,108,842	1,563,099	12,244,885
		<b>11,108,842</b>	<b>1,563,099</b>	<b>12,244,885</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	7(a)	(825,318)	(977,521)	(966,824)
Transfers to reserve accounts	8(a)	(1,209,627)	(4,471,415)	(484,684)
		<b>(2,034,945)</b>	<b>(5,448,936)</b>	<b>(1,451,508)</b>
<b>Amount attributable to financing activities</b>		<b>9,073,897</b>	<b>(3,885,837)</b>	<b>10,793,377</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	3	3,310,497	2,845,464	80,287
Amount attributable to operating activities		(2,222,375)	6,403,711	(1,697,254)
Amount attributable to investing activities		(10,162,019)	(2,052,841)	(9,176,410)
Amount attributable to financing activities		9,073,897	(3,885,837)	10,793,377
<b>Surplus or deficit at the end of the financial year</b>	3	<b>0</b>	<b>3,310,497</b>	<b>0</b>

**SHIRE OF WYNDHAM EAST KIMBERLEY  
FOR THE YEAR ENDED 30 JUNE 2024  
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**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**1(a) BASIS OF PREPARATION**

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

**The local government reporting entity**

All funds through which the Shire of Wyndham East Kimberley controls resources to carry on its functions have been included in the financial statements forming part of this annual 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 13 to the annual budget.

**2022/23 actual balances**

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Initial application of accounting standards**

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

**New accounting standards for application in future years**

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

**Judgements, estimates and assumptions**

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

**Rounding off figures**

All figures shown in this statement are rounded to the nearest dollar.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**REVENUES**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

All amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST EARNINGS**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**

Gain on the disposal of assets including gains on the disposal of long-term investments.

**EXPENSES**

**EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
GRV - Residential	Gross rental valuation	0.1539	1,579	31,786,954	4,892,012	0	0	4,892,012	4,752,826	4,750,590
GRV - Other Vacant	Gross rental valuation	0.2387	23	295,000	70,417	0	0	70,417	69,118	62,320
GRV - Commercial	Gross rental valuation	0.1518	130	12,744,582	1,934,628	0	0	1,934,628	1,881,520	1,860,729
GRV - Industrial	Gross rental valuation	0.1476	162	7,441,849	1,098,417	0	0	1,098,417	1,076,676	1,054,101
GRV - Rural Residential	Gross rental valuation	0.1539	17	207,428	31,923	0	0	31,923	32,252	32,252
UV - Rural residential	Unimproved valuation	0.0139	198	35,191,000	489,155	0	0	489,155	366,478	365,351
UV - Pastoral	Unimproved valuation	0.0590	21	9,788,238	577,506	0	0	577,506	557,075	557,075
UV - Commercial/ Industrial	Unimproved valuation	0.0082	40	10,735,500	88,031	0	0	88,031	83,559	85,356
UV - Agricultural	Unimproved valuation	0.0123	80	64,720,237	796,059	0	0	796,059	725,301	724,140
UV - Horticultural	Unimproved valuation	0.0108	93	28,772,000	310,738	0	0	310,738	285,002	285,002
UV - Mining	Unimproved valuation	0.2911	35	2,114,424	615,509	0	0	615,509	548,510	548,510
UV - Mining Exploration and Prospecting	Unimproved valuation	0.1455	28	435,830	63,413	0	0	63,413	69,837	75,834
UV - Other	Unimproved valuation	0.0070	3	9,210,000	64,470	0	0	64,470	57,955	57,955
<b>Total general rates</b>			<b>2,409</b>	<b>213,443,042</b>	<b>11,032,278</b>	<b>0</b>	<b>0</b>	<b>11,032,278</b>	<b>10,506,109</b>	<b>10,459,215</b>
<b>(ii) Minimum payment</b>										
<b>Minimum</b>										
\$										
GRV - Residential	Gross rental valuation	1,500	133	1,118,913	199,500	0	0	199,500	152,600	152,600
GRV - Other Vacant	Gross rental valuation	1,500	100	237,396	150,000	0	0	150,000	138,600	138,600
GRV - Commercial	Gross rental valuation	1,500	63	507,217	94,500	0	0	94,500	86,800	86,800
GRV - Industrial	Gross rental valuation	1,500	16	95,037	24,000	0	0	24,000	18,200	18,200
GRV - Rural Residential	Gross rental valuation	1,500	9	64,996	13,500	0	0	13,500	11,200	11,200
UV - Rural residential	Unimproved valuation	1,500	2	206,000	3,000	0	0	3,000	71,400	71,400
UV - Pastoral	Unimproved valuation	1,500	0	0	0	0	0	0	0	0
UV - Commercial/ Industrial	Unimproved valuation	1,500	28	1,767,500	42,000	0	0	42,000	36,400	36,400
UV - Agricultural	Unimproved valuation	1,500	2	196,000	3,000	0	0	3,000	1,400	1,400
UV - Horticultural	Unimproved valuation	1,500	0	0	0	0	0	0	0	0
UV - Mining	Unimproved valuation	1,500	30	66,420	45,000	0	0	45,000	42,000	42,000
UV - Mining Exploration and Prospecting	Unimproved valuation	750	20	57,481	15,000	0	0	15,000	3,120	3,120
UV - Other	Unimproved valuation	1,500	2	338,000	3,000	0	0	3,000	2,800	2,800
<b>Total minimum payments</b>			<b>405</b>	<b>4,654,960</b>	<b>592,500</b>	<b>0</b>	<b>0</b>	<b>592,500</b>	<b>564,520</b>	<b>564,520</b>
<b>Total general rates and minimum payments</b>			<b>2,814</b>	<b>218,098,002</b>	<b>11,624,778</b>	<b>0</b>	<b>0</b>	<b>11,624,778</b>	<b>11,070,629</b>	<b>11,023,735</b>
<b>(iv) Ex-gratia rates</b>										
Ex- gratia rates			0	0	2,726	0	0	2,726	1,085	2,633
<b>Total ex-gratia rates</b>			<b>0</b>	<b>0</b>	<b>2,726</b>	<b>0</b>	<b>0</b>	<b>2,726</b>	<b>1,085</b>	<b>2,633</b>
					<b>11,627,504</b>	<b>0</b>	<b>0</b>	<b>11,627,504</b>	<b>11,071,714</b>	<b>11,026,368</b>
<b>Total rates</b>					<b>11,627,504</b>	<b>0</b>	<b>0</b>	<b>11,627,504</b>	<b>11,071,714</b>	<b>11,026,368</b>

The Shire did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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



**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	1/09/2023	0	0.00%	9.00%
<b>Option two</b>				
First instalment	1/09/2023	0	5.50%	9.00%
Second instalment	9/02/2024	12	5.50%	9.00%
<b>Option three</b>				
First instalment	1/09/2023	0	5.50%	9.00%
Second instalment	3/11/2023	12	5.50%	9.00%
Third instalment	9/02/2024	12	5.50%	9.00%
Fourth instalment	12/04/2024	12	5.50%	9.00%

	<b>2023/24 Budget revenue</b>	<b>2022/23 Actual revenue</b>	<b>2022/23 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	20,000	8,538	8,000
Instalment plan interest earned	40,000	20,959	15,000
Unpaid rates and service charge interest earned	120,000	130,000	100,000
	<b>180,000</b>	<b>159,497</b>	<b>123,000</b>

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Objectives and Reasons for Differential Rating**

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

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV Residential	GRV valued land within the townsites, other than land zoned Rural Residential or Rural Smallholdings, which is used primarily for residential purposes with the exception of Workforce Accommodation	To meet the Shire's budget requirements in order to deliver services in accordance with the needs and expectation of its community and set rating levels to adequately resource its roles and responsibilities while applying the principles of Equity, Incentive, Administrative efficiency, Compliance and Sustainability	A differential rate is applied to GRV valued land within the townsites, other than land zoned Rural Residential or Rural Smallholdings, which is used primarily for residential purposes with the exception of Workforce Accommodation.
GRV Other Vacant	GRV value land within the townsites which is deemed to be vacant land	To meet the Shire's budget requirements in order to deliver services in accordance with the needs and expectation of its community and set rating levels to adequately resource its roles and responsibilities while applying the principles of Equity, Incentive, Administrative efficiency, Compliance and Sustainability	To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of the Shire particularly as there is a different method used for the valuation of vacant land
GRV Commercial	GRV valued land which is used primarily for commercial purposes	To meet the Shire's budget requirements in order to deliver services in accordance with the needs and expectation of its community and set rating levels to adequately resource its roles and responsibilities while applying the principles of Equity, Incentive, Administrative efficiency, Compliance and Sustainability	The commercial sector generates high pedestrian and traffic volumes resulting in a greater impact on the provision of services, facilities and infrastructure. This sector should therefore contribute a greater share of the costs associated with economic development and marketing programs which assist and facilitate economic growth in the region.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Objectives and Reasons for Differential Rating**

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV Industrial	GRV valued land used primarily for industrial purposes	To meet the Shire's budget requirements in order to deliver services in accordance with the needs and expectation of its community and set rating levels to adequately resource its roles and responsibilities while applying the principles of Equity, Incentive, Administrative efficiency, Compliance and Sustainability	This sector generates higher traffic volumes with heavier loads. This sector should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment including road drainage systems.
GRV Rural Residential	GRV valued land that is zoned rural Residential or Rural Smallholdings which is used primarily for rural residential purposes	To meet the Shire's budget requirements in order to deliver services in accordance with the needs and expectation of its community and set rating levels to adequately resource its roles and responsibilities while applying the principles of Equity, Incentive, Administrative efficiency, Compliance and Sustainability	A differential rate is applied to GRV valued land that is zoned Rural Residential Rural Smallholdings which is used primarily for or capable of being used primarily for rural residential purposes.
UV Rural Residential	UV valued land located outside the gazetted townsites that is zoned Rural Residential or Rural Smallholdings which is used primarily for or capable of being used primarily for rural residential purposes	To meet the Shire's budget requirements in order to deliver services in accordance with the needs and expectation of its community and set rating levels to adequately resource its roles and responsibilities while applying the principles of Equity, Incentive, Administrative efficiency, Compliance and Sustainability	A differential rate is applied to UV valued land located outside the gazetted townsites that is zoned Rural Residential or Rural Smallholdings which is used primarily for or capable of being used primarily for rural residential purposes.
UV Pastoral	UV valued land located outside the gazetted townsites which is used primarily for or capable of being used primarily for pastoral purposes	To meet the Shire's budget requirements in order to deliver services in accordance with the needs and expectation of its community and set rating levels to adequately resource its roles and responsibilities while applying the principles of Equity, Incentive, Administrative efficiency, Compliance and Sustainability	Due to the pastoral valuation being based generally on a lease value, the result is a low valuation over an extensive land area. The sector uses proportionately a greater portion of the Shire road infrastructure with higher traffic volumes and heavier loads and should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Objectives and Reasons for Differential Rating**

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
UV Commercial/Agricultural	UV valued land located outside the gazetted townsites which is used primarily for or capable of being used primarily for commercial, industrial and/or tourism purposes	To meet the Shire's budget requirements in order to deliver services in accordance with the needs and expectation of its community and set rating levels to adequately resource its roles and responsibilities while applying the principles of Equity, Incentive, Administrative efficiency, Compliance and Sustainability	This sector uses a greater proportion of the road infrastructure with higher traffic volumes and heavier loads. This sector should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment including road drainage systems and other infrastructure required, along with other costs associated with marketing and economic development.
UV Agriculture	UV valued land located outside the gazetted townsites that is zoned Agriculture-State or Regional Significance or Rural which is used primarily for or capable of being used primarily for extensive agriculture, agroforestry and/or horticulture purposes	To meet the Shire's budget requirements in order to deliver services in accordance with the needs and expectation of its community and set rating levels to adequately resource its roles and responsibilities while applying the principles of Equity, Incentive, Administrative efficiency, Compliance and Sustainability	It is recognised that this sector also utilises a greater proportion of the road infrastructure and has a greater impact with the heavier loads that it generates. This sector should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment including road drainage systems and other infrastructure required.
UV Horticulture	UV valued land located outside the gazetted townsites that is zoned Local Horticulture which is used primarily for or is capable of use primarily for intensive agriculture and/or horticulture purposes	To meet the Shire's budget requirements in order to deliver services in accordance with the needs and expectation of its community and set rating levels to adequately resource its roles and responsibilities while applying the principles of Equity, Incentive, Administrative efficiency, Compliance and Sustainability	This sector does have a high impact on infrastructure, but not to the extent of those properties zoned Agriculture – State or Regional Significance. Properties within the Local Horticulture zone should therefore also contribute a greater share of the costs associated with road construction, maintenance and refurbishment including road drainage systems and other infrastructure required.
UV Mining	UV valued land located outside the gazetted townsites which is used primarily for mining purposes and encompasses mining leases, petroleum exploration permits and general purpose mining leases	To meet the Shire's budget requirements in order to deliver services in accordance with the needs and expectation of its community and set rating levels to adequately resource its roles and responsibilities while applying the principles of Equity, Incentive, Administrative efficiency, Compliance and Sustainability	The mining sector activities require a greater level of non-exclusive services than pastoral activities in the same location and their impact on the community is of a much greater intensity, particularly given the haulage of heavy machinery through the town and its impact on associated infrastructure and the provision of rest/truck parking areas. The sector should therefore contribute to a greater share of the costs of providing infrastructure across the Shire.

**SHIRE OF WYNDDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**0 RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Objectives and Reasons for Differential Rating**

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
UV Mining - Exploration and Prospecting	UV valued land located outside the gazetted townsites which is used primarily for mining purposes and encompasses exploration and prospecting licences	To meet the Shire's budget requirements in order to deliver services in accordance with the needs and expectation of its community and set rating levels to adequately resource its roles and responsibilities while applying the principles of Equity, Incentive, Administrative efficiency, Compliance and Sustainability	Exploration and prospecting licences are considered to have a minimal impact on the cost of providing services, facilities and infrastructure across the Shire and could be considered to be vacant land. Only when minerals are discovered is it anticipated that the property holder would seek to convert the property into a mining lease.
UV Other	UV valued land located outside the gazetted townsites which is not otherwise rated under the above rating categories	To meet the Shire's budget requirements in order to deliver services in accordance with the needs and expectation of its community and set rating levels to adequately resource its roles and responsibilities while applying the principles of Equity, Incentive, Administrative efficiency, Compliance and Sustainability	A differential rate is applied to UV valued land located outside the gazetted townsites which is not otherwise rated as Rural Residential, Pastoral, Commercial/Industrial, Agriculture, Horticulture, Mining or Mining - Exploration and Prospecting to ensure that all property owners contribute to the provision of services, facilities and infrastructure.

**(d) Differential Minimum Payment**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV Residential	Applied in accordance with s6.36 of the Local Government Act 1995	To ensure all ratepayers contribute a minimum amount regardless of their property value	To ensure property owners make a reasonable contribution to the non-exclusive services, facilities and infrastructure provided for the benefit of the whole district
GRV Other Vacant	Applied in accordance with s6.36 of the Local Government Act 1995	To ensure all ratepayers contribute a minimum amount regardless of their property value	To ensure property owners make a reasonable contribution to the non-exclusive services, facilities and infrastructure provided for the benefit of the whole district
GRV Commercial	Applied in accordance with s6.36 of the Local Government Act 1995	To ensure all ratepayers contribute a minimum amount regardless of their property value	To ensure property owners make a reasonable contribution to the non-exclusive services, facilities and infrastructure provided for the benefit of the whole district
GRV Industrial	Applied in accordance with s6.36 of the Local Government Act 1995	To ensure all ratepayers contribute a minimum amount regardless of their property value	To ensure property owners make a reasonable contribution to the non-exclusive services, facilities and infrastructure provided for the benefit of the whole district

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**0 RATES AND SERVICE CHARGES (CONTINUED)**

**(d) Differential Minimum Payment**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV Rural Residential	Applied in accordance with s6.36 of the Local Government Act 1995	To ensure all ratepayers contribute a minimum amount regardless of their property value	To ensure property owners make a reasonable contribution to the non-exclusive services, facilities and infrastructure provided for the benefit of the whole district
UV Rural Residential	Applied in accordance with s6.36 of the Local Government Act 1995	To ensure all ratepayers contribute a minimum amount regardless of their property value	To ensure property owners make a reasonable contribution to the non-exclusive services, facilities and infrastructure provided for the benefit of the whole district
UV Pastoral	Applied in accordance with s6.36 of the Local Government Act 1995	To ensure all ratepayers contribute a minimum amount regardless of their property value	To ensure property owners make a reasonable contribution to the non-exclusive services, facilities and infrastructure provided for the benefit of the whole district
UV Commercial/Agricultural	Applied in accordance with s6.36 of the Local Government Act 1995	To ensure all ratepayers contribute a minimum amount regardless of their property value	To ensure property owners make a reasonable contribution to the non-exclusive services, facilities and infrastructure provided for the benefit of the whole district
UV Agriculture	Applied in accordance with s6.36 of the Local Government Act 1995	To ensure all ratepayers contribute a minimum amount regardless of their property value	To ensure property owners make a reasonable contribution to the non-exclusive services, facilities and infrastructure provided for the benefit of the whole district
UV Horticulture	Applied in accordance with s6.36 of the Local Government Act 1995	To ensure all ratepayers contribute a minimum amount regardless of their property value	To ensure property owners make a reasonable contribution to the non-exclusive services, facilities and infrastructure provided for the benefit of the whole district
UV Mining	Applied in accordance with s6.36 of the Local Government Act 1995	To ensure all ratepayers contribute a minimum amount regardless of their property value	To ensure property owners make a reasonable contribution to the non-exclusive services, facilities and infrastructure provided for the benefit of the whole district
UV Mining - Exploration and Prospecting	Applied in accordance with s6.36 of the Local Government Act 1995	To ensure all ratepayers contribute a minimum amount regardless of their property value	This minimum payment is on the basis that it reflects a similar methodology as that applied in the Valuation of Land Act 1978 when determining the unimproved valuations.
UV Other	Applied in accordance with s6.36 of the Local Government Act 1995	To ensure all ratepayers contribute a minimum amount regardless of their property value	To ensure property owners make a reasonable contribution to the no-exclusive services, facilities and infrastructure provided for the benefit of the whole district

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(e) Service Charges**

The Shire does not propose to raise service charges for the year ended 30th June 2024.

**(f) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

		2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
		\$	\$	\$
Cash and cash equivalents	4	10,242,659	18,646,874	7,272,258
Financial assets		0	7,480,154	0
Receivables		3,618,781	3,118,781	3,588,638
Inventories		13,624	13,624	6,789
Other assets		0	0	5,396
		<b>13,875,064</b>	<b>29,259,433</b>	<b>10,873,081</b>

**Less: current liabilities**

Trade and other payables		(860,750)	(611,408)	(321,704)
Capital grant/contribution liability		0	(2,403,048)	0
Long term borrowings	7	(629,701)	(825,318)	(966,000)
Employee provisions		(1,567,963)	(1,567,963)	(1,835,300)
Other provisions		(124,652)	(124,652)	0
		<b>(3,183,066)</b>	<b>(5,532,389)</b>	<b>(3,123,004)</b>

**Net current assets**

		10,691,998	23,727,044	7,750,077
<b>Less: Total adjustments to net current assets</b>	3(c)	<b>(10,691,998)</b>	<b>(20,416,547)</b>	<b>(7,750,077)</b>
<b>Net current assets used in the Rate Setting Statement</b>		<b>0</b>	<b>3,310,497</b>	<b>0</b>

**EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)**

**Items excluded from calculation of budgeted deficiency**

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

**Adjustments to operating activities**

		2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
		\$	\$	\$
Add: Loss on asset disposals	5	41,500	0	41,500
Add: Depreciation	6	8,169,943	7,545,976	7,116,240
Movement in current employee provisions associated with restricted cash		4,411	4,436	735
<b>Non cash amounts excluded from operating activities</b>		<b>8,215,854</b>	<b>7,550,412</b>	<b>7,158,475</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - reserve accounts	8	(12,002,616)	(21,901,831)	(8,865,964)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans		0	(16,540)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		629,701	825,318	966,000
- Current portion of unspent capital grants held in reserve		522,937	522,937	0
- Current portion of employee benefit provisions held in reserve		157,980	153,569	149,887
<b>Total adjustments to net current assets</b>		<b>(10,691,998)</b>	<b>(20,416,547)</b>	<b>(7,750,077)</b>



3(d) NET CURRENT ASSETS (CONTINUED)

**MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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 or non-current based on the Shire's intentions to release for sale.

**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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**INVENTORIES**

**General**

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

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

**Superannuation**

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

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

**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.

**CONTRACT LIABILITIES**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

**PROVISIONS**

Provisions are recognised when the Shire has a present 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.

**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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**4. 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:

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		0	6,994,927	(8,668,189)
Term deposits		10,242,659	11,651,947	15,940,447
<b>Total cash and cash equivalents</b>		10,242,659	18,646,874	7,272,258
Held as				
- Unrestricted cash and cash equivalents	3(a)	(1,759,957)	1,805,609	(1,593,706)
- Restricted cash and cash equivalents	3(a)	12,002,616	16,841,265	8,865,964
		12,002,616	16,841,265	8,865,964
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		12,002,616	16,841,265	8,865,964
		12,002,616	24,304,879	8,865,964
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	12,002,616	21,901,831	8,865,964
Unspent capital grants, subsidies and contribution liabilities		0	2,403,048	0
		12,002,616	24,304,879	8,865,964
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		13,570,835	6,076,667	12,762,142
Depreciation	6	8,169,943	7,545,976	7,116,240
(Profit)/loss on sale of asset	5	41,500	0	41,500
(Increase)/decrease in receivables		(500,000)	(772,923)	0
(Increase)/decrease in other assets		0	569,668	0
Increase/(decrease) in payables		249,342	(269,120)	0
Increase/(decrease) in contract liabilities		0	0	0
Increase/(decrease) in unspent capital grants		(2,403,048)	706,935	(1,620,915)
Increase/(decrease) in other provision		0	(3,129)	0
Increase/(decrease) in employee provisions		0	11,004	0
Capital grants, subsidies and contributions		(21,606,016)	(7,927,174)	(19,996,956)
<b>Net cash from operating activities</b>		(2,477,444)	5,937,904	(1,697,989)

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**5. FIXED ASSETS**

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>									
Buildings	1,314,630	0	0	0	275,685	1,413,462	0	0	0
Furniture and equipment	312,000	0	0	0	45,000	215,515	0	0	0
Plant and equipment	1,199,414	129,500	88,000	(41,500)	1,101,495	1,222,000	109,500	68,000	(41,500)
<b>Total</b>	<b>2,826,044</b>	<b>129,500</b>	<b>88,000</b>	<b>(41,500)</b>	<b>1,422,180</b>	<b>2,850,977</b>	<b>109,500</b>	<b>68,000</b>	<b>(41,500)</b>
<b>(b) Infrastructure</b>									
Infrastructure - roads	9,709,775	0	0	0	5,917,899	5,739,583	0	0	0
Infrastructure - footpaths	185,000	0	0	0	310,381	395,040	0	0	0
Infrastructure - drainage	205,545	0	0	0	75,000	280,545	0	0	0
Infrastructure - other	9,532,470	0	0	0	1,228,392	9,643,445	0	0	0
Infrastructure - airfields	11,343,338	0	0	0	295,808	11,458,471	0	0	0
Infrastructure - landfill	473,451	0	0	0	26,549	500,000	0	0	0
<b>Total</b>	<b>31,449,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,854,029</b>	<b>28,017,084</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>34,275,623</b>	<b>129,500</b>	<b>88,000</b>	<b>(41,500)</b>	<b>9,276,209</b>	<b>30,868,061</b>	<b>109,500</b>	<b>68,000</b>	<b>(41,500)</b>

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**GAINS AND LOSSES ON DISPOSAL**

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.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**6. DEPRECIATION**

**By Class**

Buildings
Land under control - Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - other
Infrastructure - airfields
Infrastructure - bridges

**By Program**

Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
Buildings	1,131,265	651,233	607,385
Land under control - Buildings	167,303	106,713	138,676
Furniture and equipment	74,112	132,782	107,842
Plant and equipment	399,064	427,796	517,479
Infrastructure - roads	4,458,099	4,474,108	3,229,069
Infrastructure - footpaths	89,460	83,828	116,005
Infrastructure - drainage	122,134	116,069	158,375
Infrastructure - other	977,202	793,765	1,267,169
Infrastructure - airfields	306,821	446,859	397,865
Infrastructure - bridges	444,483	312,823	576,375
	<b>8,169,943</b>	<b>7,545,976</b>	<b>7,116,240</b>
Law, order, public safety	17,529	19,815	18,677
Health	8,091	4,861	4,984
Education and welfare	57,924	43,680	29,853
Housing	131,289	75,228	76,053
Community amenities	121,298	114,951	153,250
Recreation and culture	1,546,222	1,315,381	1,403,513
Transport	5,527,119	5,252,752	4,607,686
Economic services	122,607	116,272	190,811
Other property and services	637,864	603,036	631,413
	<b>8,169,943</b>	<b>7,545,976</b>	<b>7,116,240</b>

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings	7 to 140 Years
Land under control - Buildings	7 to 140 Years
Furniture and equipment	3 to 20 Years
Plant and equipment	3 to 15 Years
Infrastructure - roads	20 to 80 Years
Infrastructure - footpaths	10 to 120 Years
Infrastructure - drainage	75 to 80 Years
Infrastructure - other	10 to 120 Years
Infrastructure - airfields	16 to 120 Years
Infrastructure - bridges	100 Years

SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal	Budget	Budget	Principal	Budget		Actual	Actual	Principal	Actual		Budget	Budget	Budget	Principal
				1 July 2023	New Loans	Principal Repayments	outstanding 30 June 2024	Repayments	1 July 2022	New Loans	Principal Repayments	outstanding 30 June 2023	Repayments	1 July 2022	New Loans	Principal Repayments	outstanding 30 June 2023	Repayments
Administration Building	124	* WATC	3.82%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 148,726	\$ 0	\$ (148,726)	\$ 0	\$ (2,841)	\$ 148,727	\$ 0	\$ (148,727)	\$ 0	\$ (2,841)
Administration Building	129	* WATC	3.01%	336,877	0	(165,923)	170,954	(8,901)	497,916	0	(161,039)	336,877	(13,784)	497,916	0	(161,039)	336,877	(13,785)
Waste Management	126	* WATC	4.21%	202,996	0	(202,996)	0	(6,432)	397,709	0	(194,713)	202,996	(14,716)	397,709	0	(194,712)	202,997	(14,716)
Drainage	128	* WATC	4.21%	14,972	0	(14,972)	0	(474)	29,331	0	(14,359)	14,972	(1,085)	29,330	0	(14,359)	14,971	(1,085)
Building and infrastructure	130	* WATC	3.32%	68,880	0	(33,874)	35,006	(2,008)	117,384	0	(48,504)	68,880	(5,058)	101,657	0	(32,777)	68,880	(3,105)
Kununurra Leisure Gym equipment	132	* WATC	2.49%	0	0	0	0	0	12,680	0	(12,680)	0	(158)	12,679	0	(12,679)	0	(158)
Water Park Loan	133	* WATC	3.93%	274,980	0	(26,014)	248,966	(10,561)	300,000	0	(25,020)	274,980	(11,555)	300,000	0	(25,020)	274,980	(11,555)
Leisure Centre Aquatic Loan	134	* WATC	3.93%	2,749,796	0	(260,140)	2,489,656	(105,611)	3,000,000	0	(250,204)	2,749,796	(115,548)	3,000,000	0	(250,204)	2,749,796	(115,548)
EKRA Infrastructure upgrade	135	* WATC	3.93%	1,283,238	0	(121,399)	1,161,839	(49,285)	1,400,000	0	(116,762)	1,283,238	(53,922)	1,400,000	0	(116,762)	1,283,238	(53,922)
				4,931,739	0	(825,318)	4,106,421	(183,272)	5,903,746	0	(972,007)	4,931,739	(218,667)	5,888,018	0	(956,279)	4,931,739	(216,715)
<b>Self Supporting Loans</b>																		
Ord River Sports Club	131	* WATC	2.7%	0	0	0	0	0	5,514	0	(5,514)	0	(215)	10,265	0	(10,545)	(280)	(215)
				0	0	0	0	0	5,514	0	(5,514)	0	(215)	10,265	0	(10,545)	(280)	(215)
				4,931,739	0	(825,318)	4,106,421	(183,272)	5,909,260	0	(977,521)	4,931,739	(218,882)	5,898,283	0	(966,824)	4,931,459	(216,930)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**7. BORROWINGS**

**(b) New borrowings - 2023/24**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

**(d) Credit Facilities**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
<b>Loan facilities</b>	\$	\$	\$
Loan facilities in use at balance date	4,106,421	4,931,739	4,931,459

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	<b>2023/24 Budget Opening Balance</b>	<b>2023/24 Budget Transfer to</b>	<b>2023/24 Budget Transfer (from)</b>	<b>2023/24 Budget Closing Balance</b>	<b>2022/23 Actual Opening Balance</b>	<b>2022/23 Actual Transfer to</b>	<b>2022/23 Actual Transfer (from)</b>	<b>2022/23 Actual Closing Balance</b>	<b>2022/23 Budget Opening Balance</b>	<b>2022/23 Budget Transfer to</b>	<b>2022/23 Budget Transfer (from)</b>	<b>2022/23 Budget Closing Balance</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	153,569	4,411	0	157,980	149,133	4,436	0	153,569	149,152	735	0	149,887
(b) Airport General reserve	10,556,460	200,797	(4,540,379)	6,216,878	9,892,321	1,290,672	(626,533)	10,556,460	8,917,855	113,278	(4,871,652)	4,159,481
(c) East Kimberley Tourism reserve	3,119	45,090	(36,000)	12,209	65,103	42,936	(104,920)	3,119	56,984	40,281	(97,265)	0
(d) Foreshore reserve	544,113	120,629	(93,000)	571,742	442,937	113,176	(12,000)	544,113	443,145	84,184	0	527,329
(e) Waste management reserve	1,470,148	405,628	(202,996)	1,672,780	1,445,362	274,648	(249,862)	1,470,148	1,227,303	198,757	(219,712)	1,206,348
(f) Child care reserve	81,059	14,328	(34,300)	61,087	154,865	16,606	(90,412)	81,059	129,194	12,637	(113,300)	28,531
(g) Footpaths reserve	50,294	1,445	0	51,739	48,841	1,453	0	50,294	48,674	240	0	48,914
(h) Asset management reserve	595,219	35,128	(290,000)	340,347	562,117	33,102	0	595,219	562,186	2,771	(183,515)	381,442
(i) Contiguous Local Authority Group (CLAG) reserve	3,584	3,630	(3,584)	3,630	0	3,584	0	3,584	0	0	0	0
(j) Unspent grants reserves	522,937	0	0	522,937	522,937	0	0	522,937	3,094,241	0	(3,094,241)	0
(k) Unspent loans reserves	3,327,707	0	(3,000,000)	327,707	3,327,707	0	0	3,327,707	3,327,910	0	(3,000,000)	327,910
(l) Kununurra Youth hub reserve	50,228	2,293	(45,000)	7,521	52,904	2,424	(5,100)	50,228	47,223	733	(47,956)	0
(m) Drainage reserve	592,879	17,030	(205,545)	404,364	648,585	19,294	(75,000)	592,879	648,666	3,197	0	651,863
(n) Regional Price preference reserve	379	11	0	390	368	11	0	379	368	2	0	370
(o) Capital Works - Municipal Funded reserve	2,188,935	68,619	(2,257,554)	0	111,161	2,077,774	0	2,188,935	109,313	539	(92,000)	17,852
(p) Public Art works reserve	9,573	275	0	9,848	8,130	1,443	0	9,573	7,395	1,236	0	8,631
(q) Property reserve	821,967	23,610	0	845,577	798,222	23,745	0	821,967	799,749	3,941	0	803,690
(r) Municipal Property revaluation reserve	71,132	17,043	(70,000)	18,175	30,259	40,873	0	71,132	30,263	149	0	30,412
(s) Election Expenditure reserve	32,491	25,933	(32,000)	26,424	7,280	25,211	0	32,491	162	15,001	0	15,163
(t) COVID 19 Response reserve	242,588	6,968	(98,484)	151,072	448,519	13,341	(219,272)	242,588	748,686	5,636	(525,244)	229,078
(u) Biosecurity reserve	284,997	8,186	0	293,183	276,764	8,233	0	284,997	277,696	1,367	0	279,063
(v) Kimberley Regional Group Reserve	298,453	208,573	(200,000)	307,026	0	478,453	(180,000)	298,453	0	0	0	0
	21,901,831	1,209,627	(11,108,842)	12,002,616	18,993,515	4,471,415	(1,563,099)	21,901,831	20,626,165	484,684	(12,244,885)	8,865,964

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**8. RESERVE ACCOUNTS**

**(b) Reserve Accounts - Purposes**

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

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
(a) Leave reserve	On going	This Reserve is to provide for Shire employee's entitlements.
(b) Airport General reserve	On going	This Reserve to provide operation, maintenance, renewal, upgrade of existing and new airport facilities within the Shire of Wyndham East Kimberley.
(c) East Kimberley Tourism reserve	On going	To hold the lease payments from the East Kimberley Tourism House building in order to provide for the maintenance, renewal or upgrade of the building and to assist in funding expenditure that is of a strategic nature for the Kununurra Visitor Centre.
(d) Foreshore reserve	On going	This Reserve is to hold lease and license payments from occupiers of Lake Kununurra Foreshore Reserve to provide for the implementation of specific actions outlined in the Lake Kununurra Foreshore plan.
(e) Waste management reserve	On going	This Reserve to provide for the operation, maintenance, renewal and upgrade for existing and new waste management facilities within the Shire of Wyndham East Kimberley.
(f) Child care reserve	On going	This Reserve is to hold lease payments from the Kununurra Childcare Centre to provide for the the significant maintenance and renewal of the childcare building.
(g) Footpaths reserve	On going	This Reserve is to hold developer contributions for construction of footpaths after housing construction is completed in new subdivisions.
(h) Asset management reserve	On going	This Reserve is to provide for the ongoing maintenance, renewal, upgrade, replacement or development of Shire owned assets within the Shire of Wyndham East Kimberley.
(i) Contiguous Local Authority Group (CLAG) reserve	On going	This reserve is to hold funds for ongoing management, funding and technical aspects of health-driven mosquito control in an effort to reduce the risk of mosquito-borne diseases within the boundaries of the Shire.
(j) Unspent grants reserves	On going	This Reserve is to provide a mechanism for restricting prepaid grants and conditional unspent grants in a particular financial year where the expenditure will be undertaken in future years.
(k) Unspent loans reserves	On going	This Reserve is to provide a mechanism for restricting loan proceeds unspent in a particular financial year where the expenditure will be undertaken in future years.
(l) Kununurra Youth hub reserve	On going	This reserve is to hold lease payments from the Kununurra Youth Hub to provide for the maintenance, renewal and upgrade of the building in accordance with the lease conditions.
(m) Drainage reserve	On going	To provide for the maintenance, renewal, upgrade of existing and new drainage Infrastructure within the Shire of Wyndham East Kimberley.
(n) Regional Price preference reserve	On going	This reserve is to fund the regional price preference applied, if any, for the procurement of goods and /or services that are supplied by a Regional Business in accordance with Council policy CPIFIN-3217 Regional Price Preference.
(o) Capital Works - Municipal Funded reserve	On going	To ensure that funds allocated to Capital Works Projects remain available for future Capital Works if amounts are not expended at the end of a financial year.
(p) Public Art works reserve	On going	To receipt LandCorp contributions towards the ongoing maintenance of the public artwork in the Coolibah / Chestnut subdivision.
(q) Property reserve	On going	To ensure that funds received from the disposal of properties after settling any property debt, are retained within the reserve and are used for the acquisition of land and /or buildings or the development of land under the control of the Shire.
(r) Municipal Property revaluation reserve	On going	To hold funds for expenditure relating to Municipal Property Revaluation conducted every 4 years.
(s) Election Expenditure reserve	On going	To hold funds for expenditure relating to Council Elections conducted every 2 years.
(t) COVID 19 Response reserve	On going	To fund capital and operational expenditure in support of local businesses to address the financial impact caused by the COVID 19.
(u) Biosecurity reserve	On going	This reserve is to hold funds for use in emergency situations that threatened the bio security of the East Kimberley.
(v) Kimberley Regional Group Reserve	On going	To hold member contributions and other funds received for the operation of the Kimberley Regional Group.



9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**10 PROGRAM INFORMATION**

**Income and expenses**

**Income excluding grants, subsidies and contributions**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
Governance	3,000	9,752	12,000
General purpose funding	12,365,504	11,804,048	11,229,368
Law, order, public safety	452,503	434,700	431,890
Health	72,000	68,400	70,500
Education and welfare	12,000	12,000	12,000
Housing	177,840	130,790	152,280
Community amenities	2,928,150	2,820,175	2,857,300
Recreation and culture	523,000	548,978	502,400
Transport	5,090,520	4,623,867	4,244,000
Economic services	92,500	84,500	93,500
Other property and services	0	32,186	0
	<b>21,717,017</b>	<b>20,569,396</b>	<b>19,605,238</b>

**Operating grants, subsidies and contributions**

Governance	200,000	505,953	0
General purpose funding	15,000	5,037,916	1,055,000
Law, order, public safety	129,000	372,000	210,590
Health	3,300	3,258	0
Community amenities	272,500	112,700	68,700
Recreation and culture	18,500	18,610	46,000
Transport	355,080	318,666	326,529
Economic services	7,000	6,500	200
Other property and services	36,000	36,000	36,000
	<b>1,036,380</b>	<b>6,411,603</b>	<b>1,743,019</b>

**Capital grants, subsidies and contributions**

Law, order, public safety	0	26,530	0
Recreation and culture	6,744,925	2,337,894	8,290,000
Transport	17,264,139	4,858,944	13,327,871
	<b>24,009,064</b>	<b>7,223,368</b>	<b>21,617,871</b>

**Total Income**

46,762,461      34,204,367      42,966,128

**Expenses**

Governance	(790,761)	(1,067,327)	(544,677)
General purpose funding	(513,591)	(26,762)	(577,393)
Law, order, public safety	(1,291,297)	(1,208,241)	(1,235,234)
Health	(308,855)	(228,849)	(354,786)
Education and welfare	(140,493)	(133,592)	(139,115)
Housing	(387,939)	(352,881)	(370,702)
Community amenities	(4,129,922)	(4,060,257)	(5,766,905)
Recreation and culture	(5,142,049)	(4,646,569)	(6,861,435)
Transport	(11,181,316)	(9,130,331)	(12,075,507)
Economic services	(1,015,948)	(743,895)	(1,287,157)
Other property and services	(8,289,455)	(6,528,996)	(991,075)
<b>Total expenses</b>	<b>(33,191,626)</b>	<b>(28,127,700)</b>	<b>(30,203,986)</b>

**Net result for the period**

13,570,835      6,076,667      12,762,142

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**11. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
Investments			
- Reserve accounts	500,000	513,861	50,000
- Other funds	40,000	41,402	2,000
Late payment of fees and charges *	4,000	4,440	14,000
Other interest revenue	160,000	150,959	115,000
	<b>704,000</b>	<b>710,662</b>	<b>181,000</b>

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

**(b) Other revenue**

Reimbursements and recoveries	426,203	441,826	420,090
	<b>426,203</b>	<b>441,826</b>	<b>420,090</b>

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services	84,000	0	0
	<b>84,000</b>	<b>0</b>	<b>0</b>

**(d) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	183,272	218,882	216,930
	<b>183,272</b>	<b>218,882</b>	<b>216,930</b>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**12. ELECTED MEMBERS REMUNERATION**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	65,915	64,938	64,938
Meeting attendance fees	24,308	23,946	23,946
Annual allowance for ICT expenses	2,625	2,400	2,400
	<b>92,848</b>	<b>91,284</b>	<b>91,284</b>
<b>Elected member 2</b>			
Deputy President's allowance	16,479	16,235	16,235
Meeting attendance fees	18,128	17,858	17,858
Annual allowance for ICT expenses	2,625	2,400	2,400
	<b>37,231</b>	<b>36,493</b>	<b>36,493</b>
<b>Elected member 3</b>			
Meeting attendance fees	18,128	17,858	17,858
Annual allowance for ICT expenses	2,625	2,400	2,400
	<b>20,753</b>	<b>20,258</b>	<b>20,258</b>
<b>Elected member 4</b>			
Meeting attendance fees	18,128	17,858	17,858
Annual allowance for ICT expenses	2,625	2,400	2,400
	<b>20,753</b>	<b>20,258</b>	<b>20,258</b>
<b>Elected member 5</b>			
Meeting attendance fees	18,128	17,858	17,858
Annual allowance for ICT expenses	2,625	2,400	2,400
	<b>20,753</b>	<b>20,258</b>	<b>20,258</b>
<b>Elected member 6</b>			
Meeting attendance fees	18,128	17,858	17,858
Annual allowance for ICT expenses	2,625	2,400	2,400
	<b>20,753</b>	<b>20,258</b>	<b>20,258</b>
<b>Elected member 7</b>			
Meeting attendance fees	18,128	17,858	17,858
Annual allowance for ICT expenses	2,625	2,400	2,400
	<b>20,753</b>	<b>20,258</b>	<b>20,258</b>
<b>Elected member 8</b>			
Meeting attendance fees	18,128	17,858	17,858
Annual allowance for ICT expenses	2,625	2,400	2,400
	<b>20,753</b>	<b>20,258</b>	<b>20,258</b>
<b>Elected member 9</b>			
Meeting attendance fees	18,128	17,858	17,858
Annual allowance for ICT expenses	2,625	2,400	2,400
	<b>20,753</b>	<b>20,258</b>	<b>20,258</b>
<b>Total Elected Member Remuneration</b>	<b>275,350</b>	<b>269,583</b>	<b>269,583</b>
President's allowance	65,915	64,938	64,938
Deputy President's allowance	16,479	16,235	16,235
Meeting attendance fees	169,332	166,810	166,810
Annual allowance for ICT expenses	23,625	21,600	21,600
	<b>275,350</b>	<b>269,583</b>	<b>269,583</b>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**13. TRUST FUNDS**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

<b>Detail</b>	<b>Balance 1 July 2023</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2024</b>
	\$	\$	\$	\$
Public Open Space Contributions	493,513	12,954	0	506,467
Building Services Levy	39,714	14,227	(30,928)	23,013
Building & Construction Industry Training Fund	33,229	38,133	(46,497)	24,865
Terminal Security Access Cards	821	0	0	821
Health Application Fee	2,735	3,901	(3,101)	3,535
	<b>570,012</b>	<b>69,215</b>	<b>(80,526)</b>	<b>558,701</b>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**14. FEES AND CHARGES**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	3,000	2,700	3,000
General purpose funding	34,000	21,672	22,000
Law, order, public safety	44,300	44,700	44,300
Health	72,000	68,400	70,500
Education and welfare	12,000	12,000	12,000
Housing	184,860	130,790	152,280
Community amenities	2,928,150	2,820,175	2,857,300
Recreation and culture	523,000	548,978	502,400
Transport	5,066,000	4,611,379	4,228,000
Economic services	92,000	84,400	86,000
	<b>8,959,310</b>	<b>8,345,194</b>	<b>7,977,780</b>

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

# SHIRE OF WYNDHAM EAST KIMBERLEY

## Fees and Charges 2023-24



Any Statutory Fees are fees imposed by other government agencies and are subject to change without warning

Collection of Fees and Charges will be in accordance with Council Policies.

(CP FIN-3214 Sundry Debt Collection, CP FIN-3212 Rates and Charges Debt Collection, CP FIN-3220 Financial Hardship Rates and Sundry Debtors)

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
<b>03 General Purpose Funding</b>						
<b>Rates</b>						
<b>Administrative Charges</b>						
Change of Ownership Advices (via settlement agents) - Rating information - per lot	No	No	LG Act 1995	\$70.00	each	1030118
Copy of Rates Notice - per copy (hard / electronic copy)	No	No	LG Act 1995	\$26.20	each	1030118
Rates Instalment Plans - Interest (calculated daily) (Does not apply to Ratepayers who qualify under CP/FIN-3220 Financial Hardship – Rates and Sundry Debtors)	No	No	Local Government (Financial Management) Regulations 1996, Part 5 section 68	5.5%	annual rate	1030111
Rates Instalment Plans - per instalment notice (hard / electronic copy) (Does not apply to Ratepayers who qualify under CP/FIN-3220 Financial Hardship – Rates and Sundry Debtors)	No	No	Local Government (Financial Management) Regulations 1996, Part 5 section 67	\$12.00	each	1030118
Rates Penalty Interest (calculated daily) (Does not apply to Ratepayers who qualify under CP/FIN-3220 Financial Hardship – Rates and Sundry Debtors)	No	No	Local Government (Financial Management) Regulations 1996, Part 5 section 70	9.0%	annual rate	1030113
Rates Special Payment Arrangement Administrative Charge - Initial Establishment (by prior approval only) (Does not apply to Ratepayers who qualify under CP/FIN-3220 Financial Hardship – Rates and Sundry Debtors)	Yes	No	Local Government (Financial Management) Regulations 1996, Part 5 section 67; LG Act 1995	\$63.00	each	1030115
<b>Rate Book - Only provided on completion of a statutory declaration that the information will not be used for commercial purposes</b>						
Annual Rate Book (per hard copy) - at billing	No	No	LG Act 1995; GST Exempt	\$438.00	each	1030118
Annual Rate Book (per electronic copy) - at billing	No	No	LG Act 1995; GST Exempt	\$18.40	each	1030118
Rate Book Subscription Per Annum (Electronic copy - amendments sent each update during year)	No	No	LG Act 1995; GST Exempt	\$147.00	per annum	1030118

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
<b>04 Governance</b>						
<b>Other Governance</b>						
<b>Administrative Charges</b>						
Debtor Special Payment Arrangement Administrative Charge (by prior approval only) (Does not apply to Debtors who qualify under CP/FIN-3220 Financial Hardship – Rates and Sundry Debtors)	Yes	No	LG Act 1995	\$63.00	each	1040211
Non Payment Penalty Interest - Sundry Debtors (calculated daily) (Does not apply to Debtors who qualify under CP/FIN-3220 Financial Hardship – Rates and Sundry Debtors)	No	No	Local Government Act 1995 Sec 6.13; GST Exempt	9.00%	annual rate	1030227
Dishonoured Cheque	No	Yes	LG Act 1995	\$35.00	each	1040218
Fee for issuing a final demand	Yes	Yes	Fines Penalties and Infringement Notices Enforcement Act 1994, Section 14 and Fines Penalties and Infringement Notices Enforcement Regulations 1994, Schedule 2, Division 1. Paragraphs 1 and 3	\$24.80	each	1040211
Fee for registering an infringement notice with the Registry	Yes	Yes	Fines Penalties and Infringement Notices Enforcement Act 1994, Section 14 and Fines Penalties and Infringement Notices Enforcement Regulations 1994, Schedule 2, Division 1. Paragraphs 1 and 3	\$79.50	each	1040211
Research and Retrieval fee for information / documentation (per hour - one hour minimum). Note: freedom of information restrictions may apply (additional fees apply for copying).	Yes	Yes	LG Act 1995	\$70.00	per hour	1040211
Direct Debit Arrangement Administrative Charge (by prior approval only)	Yes	No	LG Act 1995	\$64.90	each	1040211
<b>Council Publications</b>						
Minutes & Agendas (per page) - Note these are available at no cost from the Shire website, Hard copies will not be provided in colour	No	No	LG Act 1995	\$0.40	per page	1040211
Local Laws (per law) - Note these are available at no cost from the Shire Website	Yes	No	LG Act 1995	\$34.00	per law	1040211
Tender documents (where document charge is required in tender information)	Yes	No	LG Act 1995	\$85.00	each	1040211
<b>Facility Hire - Council Chambers &amp; Council Meeting</b>						
Community Organisation (per day)	Yes	No	LG Act 1995	\$175.00	per day	1040111
Community Organisation (per hour) - Note: minimum charge of \$42.80.	Yes	No	LG Act 1995	\$22.00	per hour	1040111
Community Organisation - Video Conferencing (per hour)	Yes	No	LG Act 1995	\$52.00	per hour	1040111



Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Commercial / Government / Private (per day)	Yes	No	LG Act 1995	\$350.00	per day	1040111
Commercial / Government / Private (per hour) Note: minimum charge of \$85.	Yes	No	LG Act 1995	\$44.00	per hour	1040111
Commercial / Government / Private - Video Conferencing (per hour)	Yes	No	LG Act 1995	\$106.00	per hour	1040111

### Freedom of Information Charges

Application fee under section 12(1)E of the Act (for an application for non-personal information) (Please note: Members of the public may ask the Shire for an estimate of charges when lodging an application. If the charges are likely to exceed \$25, the Shire will provide an estimate of charges and enquire as to whether the application is to proceed. The Shire must be notified within 30 days of an intention to proceed with the application. An advance deposit may be requested.)	No	Yes	Freedom of Information Regulations 1993, Schedule 1. GST Exempt	\$30.00	each	1040211
Charge for time taken by staff dealing with the application (per hour, or pro rata for a part of an hour)	No	Yes	Freedom of Information Regulations 1993, Schedule 1. GST Exempt	\$30.00	per hour	1040211
Charge for access time supervised by staff (per hour, or pro rata for a part of an hour), plus the actual additional cost to the Shire of any special arrangements (eg. hire of facilities or equipment).	No	Yes	Freedom of Information Regulations 1993, Schedule 1. GST Exempt	\$30.00	per hour	1040211
Charges for photocopying - (i) per hour, or pro rata for a part of an hour of staff time; and	No	Yes	Freedom of Information Regulations 1993, Schedule 1. GST Exempt	\$30.00	per hour	1040211
Charges for photocopying - (ii) per copy	No	Yes	Freedom of Information Regulations 1993, Schedule 1. GST Exempt	\$0.20	each	1040211
Charge for time taken by staff transcribing information from a tape or other device (per hour, or pro rata for a part of an hour)	No	Yes	Freedom of Information Regulations 1993, Schedule 1. GST Exempt	\$30.00	per hour	1040211
Charge for duplicating a tape, file or computer information	No	Yes	Freedom of Information Regulations 1993, Schedule 1. GST Exempt	Actual Cost		1040211
Charge for delivery, packaging and postage	No	Yes	Freedom of Information Regulations 1993, Schedule 1. GST Exempt	Actual Cost		1040211
Advance deposit which may be required by the Shire under section 18(1) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	No	Yes	Freedom of Information Regulations 1993, Schedule 1. GST Exempt	25%	% of cost	1040211
Further advance deposit which may be required by the Shire under section 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	No	Yes	Freedom of Information Regulations 1993, Schedule 1. GST Exempt	75%	% of cost	1040211

### Other Governance

Administration Fee for consent to consume alcohol on Shire properties	Yes	No	LG Act 1995		each	1070417
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Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
<b>Photocopying / Printing</b>						
A4 Black & white (single sided) per copy - multiply by two for a double sided copy.	Yes	No	LG Act 1995	\$0.40	each	1040211
A4 Colour (single sided) per copy - multiply by two for a double sided copy.	Yes	No	LG Act 1995	\$1.20	each	1040211
A3 Black & White (single sided) per copy - multiply by two for a double sided copy	Yes	No	LG Act 1995	\$0.70	each	1040211
A3 Colour (single sided) per copy - multiply by two for a double sided copy	Yes	No	LG Act 1995	\$2.70	each	1040211
A2 Black & White (single sided) per copy	Yes	No	LG Act 1995	\$1.20	each	1040211
A2 Colour (single sided) per copy (printing electronic version only)	Yes	No	LG Act 1995	\$7.10	each	1040211
A1 Black & White (single sided) per copy	Yes	No	LG Act 1995	\$2.60	each	1040211
A1 Colour (single sided) per copy (printing electronic version only)	Yes	No	LG Act 1995	\$13.90	each	1040211
A0 Black & White (single sided) per copy	Yes	No	LG Act 1995	\$7.50	each	1040211
A0 to A2 Printing (single sided) per copy	Yes	No	LG Act 1995	\$16.00	each	1040211
A0 Colour (single sided) per copy (printing electronic version only)	Yes	No	LG Act 1995	\$26.80	each	1040211

## 05 Law, Order, Public Safety

### Fire Prevention

#### Bushfire Infringements

All prescribed offences under the Bush Fires Act 1954 and Bush Fires (Infringements) Regulations 1978	No	Yes	Bush Fires Act 1954 and Bush Fires (Infringements) Regulations 1978	As Prescribed	each	1050417
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### Animal Control

#### Animal Control Bonds and Hire Fees

Hire Bond - Cat Trap	No	No	LG Act 1995	\$50.00	each	Facility Trust Type
Hire Bond - Dog Barking Collar	No	No	LG Act 1995	\$200.00	each	Facility Trust Type

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Hire Fee - Dog Barking Collar	Yes	No	LG Act 1995	\$25.00	per week	1050314
<b>Animal Welfare Infringements</b>						
All prescribed offences under the Animal Welfare Act 2002 and Regulations 2003	No	Yes	Animal Welfare Act 2002 and Regulations 2003	As prescribed	each	
<b>Boarding Kennels</b>						
Boarding Kennel Registration and Annual Renewal Fee - licensed under section 27 Note - Annual Inspection Fee is to be undertaken prior to the renewal of the licence)	No	Yes	Dog Regulations 2013, Section 17 ; GST Exempt	\$200.00	each	1050311
<b>Cat Infringements</b>						
All prescribed offences under the Cat Act 2011 and Cat Regulations 2012	No	Yes	Cat Act 2011; Cat Regulations 2012, Schedule 2	As prescribed	each	1050323
<b>Cat Registration - Sterilised</b>						
One Year - Normal Fee	No	Yes	Cat Regulations 2012, Schedule 3 ; GST Exempt	\$20.00	each	1050321
One Year - Pensioner Concession	No	Yes	Cat Regulations 2012, Schedule 3 ; GST Exempt	\$10.00	each	1050321
Fee for registration if application made after 31 May, until next 31 October	No	Yes	Cat Regulations 2012, Schedule 3 ; GST Exempt	\$10.00	each	1050321
Three Years - Normal Fee	No	Yes	Cat Regulations 2012, Schedule 3 ; GST Exempt	\$42.50	each	1050321
Three Years - Pensioner Concession	No	Yes	Cat Regulations 2012, Schedule 3 ; GST Exempt	\$21.25	each	1050321
Lifetime - Normal Fee	No	Yes	Cat Regulations 2012, Schedule 3 ; GST Exempt	\$100.00	each	1050321
Lifetime - Pensioner Concession	No	Yes	Cat Regulations 2012, Schedule 3 ; GST Exempt	\$50.00	each	1050321
Cat Breeders Annual Registration Fee	No	Yes	Cat Act 2011 ; GST Exempt	\$100.00	each	1050321
<b>Dog Infringements</b>						
All prescribed offences under the Dog Act 1976 and Dog Regulations 2013	No	Yes	Dog Regulations 2013, Section 33 ; Dogs Local Law 2003	As prescribed	each	1050313
<b>Dog Registration - Sterilised</b>						
One Year - Normal Fee	No	Yes	Dog Regulations 2013, Section 17 ; GST Exempt	\$20.00	each	1050311

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
One Year - Pensioner Concession	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$10.00	each	1050311
One Year - Dog Bona Fide used In Droving or Tending Stock	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$5.00	each	1050311
Three Years - Normal Fee	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$42.50	each	1050311
Three Years - Pensioner Concession	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$21.25	each	1050311
Three Years - Dog Bona Fide used In Droving or Tending Stock	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$10.65	each	1050311
Lifetime - Normal Fee	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$100.00	each	1050311
Lifetime - Pensioner Concession	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$50.00	each	1050311
Lifetime - Dog Bona Fide used In Droving or Tending Stock	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$25.00	each	1050311

#### Dog Registration - Unsterilised

One Year - Normal Fee	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$50.00	each	1050311
One Year - Pensioner Concession	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$25.00	each	1050311
One Year - Dog Bona Fide used In Droving or Tending Stock	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$12.50	each	1050311
Three Years - Normal Fee	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$120.00	each	1050311
Three Years - Pensioner Concession	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$60.00	each	1050311
Three Years - Dog Bona Fide Used In Droving or Tending Stock	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$30.00	each	1050311
Lifetime - Normal Fee	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$250.00	each	1050311
Lifetime - Pensioner Concession	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$125.00	each	1050311

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Lifetime - Dog Bona Fide Used In Droving or Tending Stock	No	Yes	<i>Dog Regulations 2013, Section 17 ; GST Exempt</i>	\$62.50	each	1050311
<b>Other Animal Control</b>						
Microchipping fee - Dog and Cat	Yes	No	<i>Dog Act 1976, Cat Act 2011</i>	\$50.00	each	1050314, 1050324
Replacement Dog and Cat Tags	Yes	No	<i>LG Act 1995</i>	\$7.50	each	1050314, 1050324
Dog Seizure Fees. Note: this fee is payable in addition to Infringement Fees as per Dog Act 1976 and Dog Regulations 1976.	No	No	<i>Dog Act 1976</i>	\$110.00	each	1050313
Dog pound charge - each day thereafter	No	No	<i>Dog Act 1976</i>	\$25.00	each	1050312
Destruction of Dog	Yes	No	<i>Dog Act 1976</i>	\$90.00	each	1050314
Inspection of property for application of excess dog permit	Yes	No	<i>Dog Act 1976</i>	\$100.00	each	1050314
Cat Seizure Fees (fee payable in addition to infringement fees)	No	No	<i>Cat Act 2011</i>	\$130.00	each	1050323
Cat Pound Charge	No	No	<i>Cat Act 2011</i>	\$35.00	each	1050322
Destruction of Cat	Yes	No	<i>Cat Act 2011</i>	\$120.00	each	1050324
Dangerous Dog processing/investigative fee as per Section 33M(1)(a) Dog Act 1976	No	No	<i>Dog Act 1976</i>	\$100.00	each	1050324
Disposal of Destroyed Dog	Yes	No	<i>Dog Act 1976</i>	\$50.00	each	1050314
Disposal of Destroyed Cat	Yes	No	<i>Cat Act 2011</i>	\$35.00	each	1050324
<b>Other Law, Order and Public Safety</b>						
<b>Activities in Thoroughfares and Public Places</b>						
Abandoned vehicle causing obstruction Infringement	No	Yes	<i>Activities in Thoroughfares and Public Places and Trading Local Law 2003 (4.1(1))</i>	\$100.00	each	1050412
Towing Abandoned Vehicle - In addition to Infringement	Yes	No	<i>LG Act 1995; GST Exempt Where Indicated</i>	As prescribed	each	1050412

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Abandoned vehicle Poundage Charges, each day	No	No	LG Act 1995; GST Exempt Where Indicated	\$20.00	per day	1050412
All prescribed offences under Activities in Thoroughfares and Public Places and Local Trading Laws 2005	No	No	Activities in Thoroughfares and Public Places and Local Trading Laws 2005	As prescribed	each	1050412
<b>Caravan and Camping Infringements</b>						
All prescribed offences under the Caravan Parks & Camping Grounds Act 1995	No	Yes	Caravan Parks and Camping Ground Regulations 1997	As prescribed	each	1050420
All prescribed offences under the Caravan Parks & Camping Grounds Regulations 1997	No	Yes	Caravan Parks and Camping Ground Regulations 1997	As prescribed	each	1050420
<b>Fencing Infringements</b>						
All prescribed offences under Fencing Local Law 2017	No	Yes	Fencing Local Law 2017	As prescribed	each	
<b>Impounding Non-Perishable Goods</b>						
Non-Perishable Goods Seizure Fee	Yes	No	LG Act 1995	\$100.00	each	1050412
Poundage Charges, each day	Yes	No	LG Act 1995	\$20.00	each	1050412
<b>Impounding Shopping Trolleys</b>						
Shopping Trolley Seizure Fee	Yes	No	LG Act 1995	\$100.00	each	1050412
Poundage Charges, each day	Yes	No	LG Act 1995	\$20.00	each	1050412
<b>Parking Infringements</b>						
All prescribed Offences under Parking and Parking Facilities Local Law 2003	No	No	Parking and Parking Facilities Local Law 2003	As prescribed	each	1050412
<b>Property Infringements</b>						
All prescribed offences under Property Local Law 2003	No	Yes	Property Local Law	As prescribed	each	1050420
<b>07 Health</b>						
<b>Preventive Services - Health Administration and Inspection</b>						
<b>Caravan Parks</b>						
Application for the grant or renewal of a licence - refer to Schedule 3 of the Caravan Parks and Camping Grounds Regulations 1997, Section 1	No	Yes	Caravan Parks and Camping Ground Regulations 1997	As Prescribed		1070413
Registration per Camp Site	No	Yes	Caravan Parks and Camping Ground Regulations 1997	\$3.00	per annum	1070413

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Registration per Short Stay Site and Sites in Transit Parks	No	Yes	<i>Caravan Parks and Camping Ground Regulations 1997</i>	\$6.00	per annum	1070413
Temporary Licence - refer to Schedule 3 of the Caravan Parks and Camping Grounds Regulations 1997, Section 3 (pro rata amount of the application fee payable for the period of time for which the licence is to be in force)	No	Yes	<i>Caravan Parks and Camping Ground Regulations 1997</i>	\$100.00		1070413
Registration per Long Stay Site	No	Yes	<i>Caravan Parks and Camping Ground Regulations 1997</i>	\$6.00	per annum	1070413
Registration per Overflow Site	No	Yes	<i>Caravan Parks and Camping Ground Regulations 1997</i>	\$1.50	per annum	1070413
Approval for camping other than that at Caravan Park or Camping Ground (Regulation 11)	No	No	<i>Caravan Parks and Camping Ground Regulations 1997, Reg 11; LG Act 1995</i>	\$160.00	each	1070413

### Effluent Disposal

Effluent disposal application for approval of an apparatus	No	Yes	<i>Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974,</i>	\$118.00	each	1070411
Effluent disposal permit to use an apparatus	No	Yes	<i>Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974,</i>	\$118.00	each	1070411
Effluent disposal approval of bore hole privy	No	No	<i>Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974, LG Act 1995</i>	\$127.00	each	1070411
Effluent Disposal Local Government Report	No	No	<i>LG Act 1995</i>	\$118.00	each	1070411

### Food Business - Annual Surveillance Charge

High Risk - Annual Surveillance Charge	No	No	<i>Food Act 2008 s140; LG Act 1995</i>	\$490.00	each	1070414
Medium Risk - Annual Surveillance Charge	No	No	<i>Food Act 2008 s140; LG Act 1995</i>	\$325.00	each	1070414
Low Risk - Annual Surveillance Charge	No	No	<i>Food Act 2008 s140; LG Act 1995</i>	\$165.00	each	1070414
Remote Premises - Annual Surveillance Charge	Yes	No	<i>Food Act 2008 s140; LG Act 1995</i>	actual cost	each	1070414
Routine Inspections By Road - per kilometre - (All engine displacements)	No	No	<i>Food Act 2008 s140; LG Act 1995</i>	\$0.80	each	1070414
Re-assessment Following Identification of Non-Compliance	No	No	<i>Food Act 2008 s140; LG Act 1995</i>	\$165.00	each	1070414

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
<b>Food Business - Assessment of Food Business (Assessment fees below are in addition to the Registration Application fee above)</b>						
High Risk - Food Business Assessment	No	No	<i>Food Act 2008 s107; LG Act 1995; Food Regulations 2009 r.10</i>	\$300.00	each	1070414
Medium Risk - Food Business Assessment	No	No	<i>Food Act 2008 s107; LG Act 1995; Food Regulations 2009 r.10</i>	\$160.00	each	1070414
Low Risk / Less than 53 days trading per year - Food Business Assessment	No	No	<i>Food Act 2008 s107; LG Act 1995; Food Regulations 2009 r.10</i>	\$80.00	each	1070414
<b>Food Business - Food Registration and Notification</b>						
Temporary Food Stall Notification	No	Yes	<i>Food Act 2008 s107; LG Act 1995; Food Regulations 2009 r.10</i>	\$70.00	each	1070414
Food Business Notification	No	Yes	<i>Food Act 2008 s107; LG Act 1995; Food Regulations 2009 r.10</i>	\$70.00	each	1070414
Temporary Food Stall Notification - Community Organisations as defined under "Community and Recreation Facilities and Services"	No	No	<i>Food Act 2008 s107; LG Act 1995; Food Regulations 2009 r.10</i>	no fee	each	1070414
Transfer of Food Business Licence (applicable for all risk categories)	No	No	<i>Food Act 2008 s107; LG Act 1995; Food Regulations 2009 r.10</i>	\$105.00	each	1070414
Collective Food Vendors Application Fee (Between 2 – 10 food vendors/stalls)	No	Yes	<i>Food Act 2008 s107; LG Act 1995; Food Regulations 2009 r.10</i>	\$70.00	each	1070414
Collective Food Vendors Application Fee (More than 10 food vendors/stalls)	No	Yes	<i>Food Act 2008 s107; LG Act 1995; Food Regulations 2009 r.10</i>	\$100.00	Each application	1070414
<b>Infringements</b>						
Offences under the Food Act 2008	No	Yes	<i>Food Act 2008</i>	As Prescribed		1070419
Offences under the Food Regulations 2009	No	Yes	<i>Food Regulations 2009</i>	As Prescribed		1070419
Offences under the Environmental Protection Act 1986	No	Yes	<i>Environmental Protection Act 1986</i>	As Prescribed		1070419
Offences under the Environmental Protection (Noise) Regulations 1997	No	Yes	<i>Environmental Protection (Noise) Regulations 1997</i>	As Prescribed		1070419
Offences under the Environmental Protection (Unauthorised Discharges) Regulations 2004	No	Yes	<i>Environmental Protection (Unauthorised Discharges) Regulations 2004</i>	As Prescribed		1070419



Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
<b>Other Health Fees and Charges</b>						
Additional fee for renewal after expiry	No	Yes	<i>Caravan Parks and Camping Ground Regulations 1997</i>	\$20.00	each	1070413
Transfer of Caravan Park Licence	No	Yes	<i>Caravan Parks and Camping Ground Regulations 1997</i>	\$100.00	each	1070413
Lodging House Registration	No	No	<i>Health (Miscellaneous Provisions) Act 1911 , section 158; Sec 8.1.4 of SWEK Health Local Law; 344C of the Health (Miscellaneous Provisions) Act 1911 .</i>	\$260.00	per annum	1070412
Transfer of Lodging House Licence	No	No	<i>LG Act 1995</i>	\$110.00	each	1070412
Inspection Fee (settlement request, certificate of local government under Liquor Control Act 1988)	Yes	No	<i>Liquor Control Act 1988</i>	\$280.00	each	1070417
Initial Notification Fee / Application - Hairdressers / Beauty Therapy and Skin Penetrations	No	No	<i>LG Act 1995</i>	\$50.00	each	1070417
Annual Inspection Fee - Hairdressers / Beauty Therapy and Skin Penetrations	No	No	<i>LG Act 1995</i>	\$110.00	each	1070417
Offensive Trade Registration	No	Yes	<i>Offensive Trade (Fees) Regulations 1976</i>	As Prescribed		1070417
Environmental Health Services Fee - Site visit	Yes	No	<i>LG Act 1995</i>	\$165.00	each	1070417
Environmental Health Services Fee - Hourly Officer Rate - (example Section 39 liquor control act 1988, Pest control vehicle and premises inspections)	Yes	No	<i>LG Act 1995</i>	\$75.00	Hourly	1070417
Asbestos sampling requests - site visit and sample collection only (lab analysis costs additional)	Yes	No	<i>LG Act 1995</i>	\$160 plus costs	each	1070417
<b>Potable Water - Health Inspection and Sampling</b>						
Water Sample Fee (Potable Water)	Yes	No	<i>LG Act 1995</i>	\$95.00	each	1070415
Re-sample of potable water following failure of routine sample	No	No	<i>LG Act 1995</i>	\$205.00	each	1070415
<b>Public Buildings</b>						
Form 1 - Application to Construct, Extend or Alter	Yes	No	<i>LG Act 1995</i>	\$60.00	each	1070417
Form 2 - Application for Certificate of Approval (Low Risk)	Yes	No	<i>LG Act 1995</i>	\$80.00	each	1070417

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Form 2 - Application for Certificate of Approval (Medium Risk)	Yes	No	Health (Miscellaneous Provisions) Act 1911 , section 176, 179; Health (Public Buildings) Regulations 1992, schedule 1; LG Act 1995	\$165.00	each	1070417
Form 2 - Application for Certificate of Approval (High Risk)	Yes	No	Health (Miscellaneous Provisions) Act 1911 , section 176, 179; Health (Public Buildings) Regulations 1992, schedule 1; LG Act 1995	\$315.00	each	1070417
Form 3 - Application to Vary Certificate of Approval	Yes	No	Health (Miscellaneous Provisions) Act 1911 , section 176, 179; Health (Public Buildings) Regulations 1992, schedule 1; LG Act 1995	\$80.00	each	1070417
Public Building Inspection	Yes	No	Health (Miscellaneous Provisions) Act 1911 , section 176, 179; Health (Public Buildings) Regulations 1992, schedule 1; LG Act 1995	\$165.00	each	1070417

### Swimming Pool - Health Inspection and Sampling

Annual audit of public pool	No	No	LG Act 1995	\$108.00	each	1070417
Pool Sample Fee	Yes	No	LG Act 1995	\$95.00	each	1070415
Re-sample of pool following failure of monthly sample	Yes	No	LG Act 1995	\$215.00	each	1070415

### Preventive Services - Other

#### Noise Management

Application fee for approval under Regulation 18 Environmental Protection Noise Regulations 1997 (over 60 days)	No	Yes	Environmental Protection (Noise) Regulations 1997	\$1,000.00	each	1070417
Application fee for approval under Regulation 18 Environmental Protection Noise Regulations 1997 (under 60 days)	No	Yes	Environmental Protection (Noise) Regulations 1997	\$1,250.00	each	1070417
Application fee for approval under Regulation 16AA (Motor Sports Venue) or amendment to approval	No	Yes	Environmental Protection (Noise) Regulations 1997	\$500.00	each	1070417

### 10 Community Amenities

#### Sanitation – Household

#### Disposal Charges - Full Cost Recovery + Possible Future Consideration

Domestic Waste Disposal Fee	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	No Charge	per m3	1100114
Domestic Waste Disposal Fee - Uncontaminated Green Waste	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	No Charge	per m3	1100114
Mattress (any size)	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$30.00	each	1100114
Commercial Waste Disposal Fee - per m3 (not green waste)	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$60.00	per m3	1100114

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Commercial Waste Disposal Fee - per m3 - Green Waste	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$30.00	per m3	1100114
Commercial Waste Disposal Fee - Green Waste (Compact / Chipped)	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	No Charge	per m3	1100114
Liquid Waste (per 1000 ltrs)	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$250.00	per kilolitre	1100114
Medical Waste - per m3	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$197.00	per m3	1100114
Compacted Waste - per m3	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$120.00	per m3	1100114
Disposal Fee for Asbestos Disposal, per cubic metre	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$163.00	per m3	1100114
Waste Oil - per litre	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$1.30	per litre	1100114
Disposal of Waste Oil Drums (44 gallon drums & over)	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$7.20	each	1100114
Car Bodies	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	No Charge	each	1100114
Car Tyres	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$10.00	each	1100114
4WD Tyres	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$13.00	each	1100114
Truck Tyres	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$33.80	each	1100114
Earthmoving Tyres	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$94.00	each	1100114
Pallets (per pallet)	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$9.00	each	1100114
Fridge or freezer	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$28.00	each	1100114
Air conditioner	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$25.00	each	1100114

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Contaminated soil - hydrocarbons (CSH)	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$215.00	per m3	1100114
Disposal of Animal Carcasses (Large stock)	Yes	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$194.00	each	1100114
Contaminated soil - others (CSO)	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	Not Accepted	per m3	1100114
Clean Fill - Uncontaminated	No	No	LG Act 1995	No Charge	per m3	1100114
Gas Bottle / Fire Extinguisher	Yes	No	LG Act 1995	\$12.00	each	1100114

### Waste Management and Collection Charges (where applicable)

Waste Management Charge (per annum) Note: this is determined by the Council as a "general rate and minimum payment" (not a fee and charge) applied to all properties and considered as part of the Budget Adoption process.	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 66; Local Government Act 1995, Part 6, Division 5, Sections 6.35(4), 6.15, 6.16, 6.17, 6.18; Local Government (Financial Management) Regulations 1996 Reg 53	\$200.00	each	1100116
Waste Collection Service - once weekly service (per receptacle per annum)	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$356.00	each	1100110
Additional Waste Collection Service (per receptacle per service per annum)	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$556.00	each	1100111
Waste Collection Service (Exempt / Non-Rateable) (per receptacle per annum)	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	\$556.00	each	1100110
New / Replacement of Bin (per bin at cost plus administrative fee)	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	Cost +\$21.30	each	1100113
Repairs to Bin (per repair at cost plus administrative fee)	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67, LG Act 1995	Cost +\$21.30	each	1100113

### Sanitation - Other

#### Disposal Charges - Full Cost Recovery + Possible Future Consideration

Biosecurity Waste (Including quarantine)	Yes	No	LG Act 1995 ; Biosecurity Act 2015	\$316.50	per m3	1100114
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#### Littering Infringements (as per Litter Regulations 1981)

All prescribed offences under the Litter Act 1979 and Litter Regulations 1981	No	Yes	Litter Act 1979 and Litter Regulations 1981	As Prescribed	each	1100210
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Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
<b>Town Planning and Regional Development</b>						
<b>Activities in Thoroughfares and Public Places</b>						
Outdoor Dining Application Fee	No	No	LG Act 1995	No charge	each	1100611
Outdoor Dining Annual Permit Fee - Per Square Metre (/m2)	No	No	LG Act 1995	No charge	each	1100611
Display of Goods Application Fee	No	No	LG Act 1995	\$168.00	each	1100611
Display of Goods Annual Permit Fee - Per Square Metre (/m2)	No	No	LG Act 1995	\$17.00	each	1100611
Portable Signs Application Fee	No	No	LG Act 1995	\$132.00	each	1100611
Portable Signs Annual Permit Fee	No	No	LG Act 1995	\$33.00	each	1100611
<b>Application for Certificate of Approval for Strata Plan, Re-subdivision or Consolidation of Lots</b>						
A) 1 to 5 lots - Base assessment fee plus an fee per lot	No	Yes	Planning and Development Regulations 2009	\$656.00 + \$65 per lot	each	1100612
B) 6 to 100 lots - Base assessment fee plus a fee per lot	No	Yes	Planning and Development Regulations 2009	\$981.00 + \$43.50 per lot in excess of 5 lots	each	1100612
C) More than 100 lots (capped)	No	Yes	Planning and Development Regulations 2009	\$5,113.50	each	1100612
<b>Development Application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development (Ex GST) is:</b>						
A) not more than \$50 000	No	Yes	Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2	\$147	each	1100611
B) more than \$50 000 but not more than \$500 000	No	Yes	Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2	0.32% of the estimated cost of development		1100611
C) more than \$500 000 but not more than \$2.5 million	No	Yes	Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2	\$1,700 + 0.257% for every \$1 in excess of \$500 000		1100611
D) more than \$2.5 million but not more than \$5 million	No	Yes	Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million		1100611
E) more than \$5 million but not more than \$21.5 million	No	Yes	Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2	\$12,633 + 0.123% for every \$1 in excess of \$5 million		1100611

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
F) more than \$21.5 million	No	Yes	<i>Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2</i>	\$34,196.00	each	1100611
Extractive Industry Application - where the development has not commenced or been carried out	No	Yes	<i>Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2</i>	\$739.00	each	1100611
Change of Use and Non Conforming Use Application Only	No	Yes	<i>Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2</i>	\$295.00	each	1100611
Retrospective Applications for Development / Land use - Non Conforming Use / Extractive Industry - To discourage unlawful development	No	Yes	<i>Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2</i>	3 x cost of application fee as per above categories		1100611
<b>Development Assessment Panels (DAP)</b>						
All prescribed fees under the Planning and Development (DAP) Regulations 2017	Yes	Yes	<i>Planning and Development (Development Assessment Panels) Amendment Regulations 2017</i>	As Prescribed		1100611
<b>Home Occupation</b>						
Initial Application	No	Yes	<i>Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2</i>	\$222.00	each	1100615
Annual Renewal	No	Yes	<i>Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2</i>	\$73.00	each	1100615
Penalty for conducting Home Occupation without Planning Consent, or for conducting a Home Occupation after expiration of annual renewal	No	Yes	<i>Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2</i>	3 x Home Occupation Application or Renewal Fee as	each	1100615
<b>Other Planning Fees</b>						
Property Settlement Questionnaire	No	Yes	<i>Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2</i>	\$73.00	each	1100614
Extension of Term of Development Approval	No	Yes	<i>Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2</i>	\$147.00	each	1100611
Amendment to Development Approval	No	Yes	<i>Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2</i>	\$295.00	each	1100611
Zoning Certificate	No	Yes	<i>Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2</i>	\$73.00	each	1100613
Written Zoning Enquiries	Yes	Yes	<i>Planning and Development Act 2005, Planning and Development Regulations 2009, Reg 47 Schedule 2</i>	\$73.00	each	1100614
Research and Retrieval fee for Building/Planning/Health information / documentation (per hour - one hour minimum). Note-freedom of information restrictions may apply (additional fees apply for copying)	Yes	No	LG Act 1995	\$70	each	1100614
Section 40 Liquor License Certificate	No	No	LG Act 1995	\$130.00	each	1100613

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Permanent Road Closure Application (Temporary road closures for events are not included in this fee category, please refer to Public Events)	No	No	LG Act 1995	\$325	each	1100613
<b>Scheme Amendment and Structure Plans (Note: Fees are calculated per officer per hour. Fees will be calculated when works completed as per below. A refund or further charge will then apply for any costs outside the initial application fee)</b>						
Initial application fee	Yes	Yes	Planning and Development Regulations 2009	\$2,500.00	each	1100613
Director / Person in charge of planning rate	No	Yes	Planning and Development Regulations 2009	\$88.00	per hour	1100613
Manager / Senior Planner rate	No	Yes	Planning and Development Regulations 2009	\$66.00	per hour	1100613
Planning Officer & Other staff eg: Environmental Health Officer rate	No	Yes	Planning and Development Regulations 2009	\$36.50	per hour	1100613
Secretary / Administration Clerk rate	No	Yes	Planning and Development Regulations 2009	\$30.20	per hour	1100613
Advertising	Yes	No	Planning and Development Regulations 2009	At cost	each	1100614
<b>Subdivision / Strata Clearance (per lot)</b>						
A) 1 to 5 lots (per lot)	No	Yes	Planning and Development Regulations 2009	\$73.00	per lot	1100612
B) 6 to 195 lots (plus \$365.00 as per fee above)	No	Yes	Planning and Development Regulations 2009	\$365 for the first 5 lots than \$35 per additional lot	per lot	1100612
C) More than 195 lots	No	Yes	Planning and Development Regulations 2009	\$7,393.00	each	1100612
Strata Form 7 Clearance Certificate under section 5B(2), 8A(f) or 9(3) of the Strata Titles Act - (minimum fee of \$100)	No	Yes	Strata Titles General Regulations 1996, Schedule 1 (2).	Remove	each	1100612
<b>Trading in Public Places or Thoroughfares</b>						
Traders Permit - Application Fee	No	No	LG Act 1995	\$169.00	each	1100611
Traders Permit - Daily Charge	No	No	LG Act 1995	\$30.00	each	1100611
Traders Permit - Monthly Charge	No	No	LG Act 1995	\$415.00	each	1100611



Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Traders Permit - Annual Charge	No	No	LG Act 1995	\$2,150.00	each	1100611

## Other Community Amenities

### Cemeteries

Burial fee for sinking grave 1.83 m deep (Adult)	Yes	No	Cemeteries Act 1986, part VII, s53	\$1,454.00	each	1100710
Burial fee for sinking grave 1.83 m deep (Child under 10 years)	Yes	No	Cemeteries Act 1986, part VII, s53	\$1,150.00	each	1100710
Burial fee for sinking grave 1.4 m deep (Stillborn child)	Yes	No	Cemeteries Act 1986, part VII, s53	\$767.00	each	1100710
Burial fee surcharge for weekend interments	Yes	No	Cemeteries Act 1986, part VII, s53	\$1,108.00	each	1100710
Burial fee for sinking grave deeper than normal depth (per metre or part thereof)	Yes	No	Cemeteries Act 1986, part VII, s53	\$309.00	per m	1100710
Re-opening of an Ordinary grave - as for interment	Yes	No	Cemeteries Act 1986, part VII, s53	\$1,454.00	each	1100710
Interment in a new grave after exhumation	Yes	No	Cemeteries Act 1986, part VII, s53	\$618.00	each	1100710
Undertakers Annual License Fee	No	No	Cemeteries Act 1986, part VII, s53	\$377.00	each	1100711
Undertakers Ad Hoc Licence Fee	No	No	Cemeteries Act 1986, part VII, s53	\$96.00	each	1100711
Permission to erect headstone or to enclose any grave with a slab	No	No	Cemeteries Act 1986, part VII, s53	\$39.00	each	1100711
Registration of Right of Burial (25 years)	No	No	Cemeteries Act 1986, part VII, s53	\$197.00	each	1100711
Copy of Right of Burial	No	No	Cemeteries Act 1986, part VII, s53	\$41.00	each	1100710
All Prescribed Offences Cemeteries Local Law 2003	No	No	Cemeteries Local Law 2003	As Prescribed		1100710
Interment of ashes	Yes	No	Cemeteries Act 1986, part VII, s53	\$106.00	each	1100710



Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
<b>Roadside Memorial</b>						
Installation of Roadside Memorial (Refer Policy CP/OPS-3654)	Yes	No	<i>Cemeteries Act 1986, part VII, s53</i>	\$362.00	each	1100710
<b>11 Recreation and Culture</b>						
<b>Swimming Areas and Beaches</b>						
<b>Aquatic Memberships - Kununurra/Wyndham</b>						
Aquatic Membership (child) - 1 Month	Yes	No	<i>LG Act 1995</i>	\$37.50	each	1110824 KNX 1110410 WYN
Aquatic Membership (child) - 3 Months	Yes	No	<i>LG Act 1995</i>	\$95.00	each	1110824 KNX 1110410 WYN
Aquatic Membership (child) - 6 Months	Yes	No	<i>LG Act 1995</i>	\$134.00	each	1110824 KNX 1110410 WYN
Aquatic Membership (child) - 12 Months	Yes	No	<i>LG Act 1995</i>	\$224.00	each	1110824 KNX 1110410 WYN
Aquatic Membership (adult) - 1 Month	Yes	No	<i>LG Act 1995</i>	\$65.00	each	1110824 KNX 1110410 WYN
Aquatic Membership (adult) - 3 Months	Yes	No	<i>LG Act 1995</i>	\$144.00	each	1110824 KNX 1110410 WYN
Aquatic Membership (adult) - 6 Months	Yes	No	<i>LG Act 1995</i>	\$224.00	each	1110824 KNX 1110410 WYN
Aquatic Membership (adult) - 12 Months	Yes	No	<i>LG Act 1995</i>	\$374.00	each	1110824 KNX 1110410 WYN
Aquatic Membership (Family - 2 Adults and 3 Children or 1 Adult and 4 Children) - 3 Months	Yes	No	<i>LG Act 1995</i>	\$370.00	each	1110824 KNX 1110410 WYN
Aquatic Membership (Family - 2 Adults and 3 Children or 1 Adult and 4 Children) - 6 Months	Yes	No	<i>LG Act 1995</i>	\$530.00	each	1110824 KNX 1110410 WYN
Aquatic Membership (Family - 2 Adults and 3 Children or 1 Adult and 4 Children) - 12 Months	Yes	No	<i>LG Act 1995</i>	\$795.00	each	1110824 KNX 1110410 WYN
Aquatic Membership (adult concession) - 3 Month	Yes	No	<i>LG Act 1995</i>	\$57.00	each	1110824 KNX 1110410 WYN
Aquatic Membership (adult concession) - 6 Month	Yes	No	<i>LG Act 1995</i>	\$82.00	each	1110824 KNX 1110410 WYN
Aquatic Membership (adult concession) - 12 Month	Yes	No	<i>LG Act 1995</i>	\$135.00	each	1110824 KNX 1110410 WYN

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Aquatic Membership (adult concession) - 1 Month	Yes	No	LG Act 1995	\$37.50	each	1110824 KNX 1110410 WYN
<b>Bronze Medallion Course - KUNUNURRA/WYNDHAM</b>						
Bronze Medallion Course (Full Course)	Yes	No	LG Act 1995	\$120.00	Per Person	1110310
Bronze Medallion Course (Requalification)	Yes	No	LG Act 1995	\$80.00	Per Person	1110310
Bronze Medallion Course Full course (6 or more people)	Yes	No	LG Act 1995	\$80.00	Per Person	1110310
Bronze Medallion Course Requalification (6 or more people)	Yes	No	LG Act 1995	\$60.00	Per Person	1110310
<b>Facility Hire - Swimming Pools (Kununurra / Wyndham)</b>						
Day Rate (includes qualified Pool Operator) - per hour	Yes	No	LG Act 1995	\$90.00	per hour	1110313
Night Rate (includes qualified Pool Operator and lights) - per hour	Yes	No	LG Act 1995	\$130.00	per hour	1110313
Swimming Clubs Night Rate - per hour	Yes	No	LG Act 1995	\$110.00	per hour	1110313
Hire of Lane Space (per lane, per hour) - not including pool entry charge per person to be charged in addition	Yes	No	LG Act 1995	\$18.50	per hour	1110313
Amenities Charge (non swimmers)	Yes	No	LG Act 1995	\$5.50	each	1110313
<b>Swim School Program - Kununurra/Wyndham</b>						
Swimming Lessons (1/2 hour) Individual	Yes	No	LG Act 1995	\$40.00	each	1110312 KNX 1110416 WYN
1 Series (8 sessions), (per person)	Yes	No	LG Act 1995	\$105.00	each	1110312 KNX 1110416 WYN
1 Series (8 sessions), 2 or more people from same family enrolled in same series (per person)	Yes	No	LG Act 1995	\$85.00	each	1110312 KNX 1110416 WYN
1/2 Series (4 sessions), (per person)	Yes	No	LG Act 1995	\$58.00	each	1110312 KNX 1110416 WYN
<b>Swimming Fees - Kununurra/Wyndham</b>						
Child 5 years and under (must be accompanied by a person 16 years or older - entry fee applies)	Yes	No	LG Act 1995	No Charge	each	1110310

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Child Swim (under 16 years)	Yes	No	LG Act 1995	\$3.50	each	1110310
Adult Swim (16 years and above)	Yes	No	LG Act 1995	\$5.50	each	1110310
Supervisors of children 5-12 years (non swimmers)	Yes	No	LG Act 1995	No Charge	each	1110310
Concession Swim (Concession is available on production of proof of eligibility for concession including Disability Support Card and Seniors Concession Card)	Yes	No	LG Act 1995	\$2.00	each	1110310
School Groups - per child	Yes	No	LG Act 1995	\$3.00	each	1110310
Adult Swim 10 Visit Pass	Yes	No	LG Act 1995	\$48.00	each	1110310
Adult Swim 20 Visit Pass	Yes	No	LG Act 1995	\$85.00	each	1110310
Child Swim 10 Visit Pass	Yes	No	LG Act 1995	\$27.00	each	1110310
Child Swim 20 Visit Pass	Yes	No	LG Act 1995	\$45.00	each	1110310
Concession Swim 10 Visit Pass	Yes	No	LG Act 1995	\$15.00	each	1110310
Concession Swim 20 Visit Pass	Yes	No	LG Act 1995	\$25.00	each	1110310
Adult Group Swimming Lessons - 8 sessions	Yes	No	LG Act 1995	\$210.00	each	1110312
Adult Private Swimming Lessons - 8 Sessions	Yes	No	LG Act 1995	\$375.00	each	1110312
Adult Group Swimming Lessons - 1 Session	Yes	No	LG Act 1995	\$45.00	each	1110312
Adult Private Swimming Lessons - 1 Session	Yes	No	LG Act 1995	\$60.00	each	1110312
Amenities fee (Shower / toilet usage – non pool use)	Yes	No	LG Act 1995	\$4.00	Per Person	1110310

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
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## Other Recreation and Sport

### Court Hire - Kununurra Leisure Centre

Squash Viewing Area - Community Organisation - per hour	Yes	No	LG Act 1995	\$34.00	per hour	1110814
Squash Viewing Area - Commercial / Government/Private - per hour	Yes	No	LG Act 1995	\$55.00	per hour	1110814
Squash - 1 hour (per person, per court)	Yes	No	LG Act 1995	\$13.00	per hour	1110814
Squash - 1/2 hour (per person, per court)	Yes	No	LG Act 1995	\$8.00	per 1/2 hour	1110814
Squash - Junior per hour (15 years or under) (per person per court)	Yes	No	LG Act 1995	\$8.00	per hour	1110814
Squash - Junior per 1/2 hour (15 years or under) (per person per court)	Yes	No	LG Act 1995	\$6.00	per 1/2 hour	1110814
Squash Club - Court and Viewing Area - per hour	Yes	No	LG Act 1995	\$55.00	per hour	1110814
Badminton Court (per court, per hour)	Yes	No	LG Act 1995	\$16.00	per hour	1110814
Outdoor Volleyball Court Hire - per person	Yes	No	LG Act 1995	\$6.00	each	1110814

### Equipment Hire - Category 1

Chair hire (Community Organisation) - per chair, per day	Yes	No	LG Act 1995	\$3.00	per day	1110815
Chair hire (Commercial / Government / Private) - per chair, per day	Yes	No	LG Act 1995	\$3.50	per day	1110815
Table Hire (Community Organisation) - per table, per day	Yes	No	LG Act 1995	\$10.00	per day	1110815
Table Hire (Commercial / Government / Private) - per table, per day	Yes	No	LG Act 1995	\$13.50	per day	1110815
Racquets - per racquet, per day	Yes	No	LG Act 1995	\$6.00	per day	1110815

### Equipment Hire - Category 2

Kununurra Leisure Centre In-House Light and/or Sound Equipment - (Community Organisation) - per hour. Note: must be operated or set up by a trained person.	Yes	No	LG Act 1995	\$21.00	per hour	1110814
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Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Kununurra Leisure Centre In-House Light and/or Sound Equipment - (Commercial / Government / Private) - per hour. Note: must be operated or set up by a trained person.	Yes	No	LG Act 1995	\$32.00	per hour	1110814
<b>Facility Hire - Indoor Hall ( Peter Reid Hall ONLY)</b>						
Peter Reid Memorial Hall Hire - Community Organisation Day Rate	Yes	No	LG Act 1995	\$115.00	each	1110112
Peter Reid Memorial Hall Hire - Commerical/Government/Private Day Rate	Yes	No	LG Act 1995	\$222.00	each	1110112
<b>Facility Hire - Indoor Hall (Kununurra Leisure Centre and Peter Reid Hall)</b>						
Hall - Community Organisation - per hour	Yes	No	LG Act 1995	\$48.00	per hour	1110810
Hall - Commercial / Government / Private - per hour	Yes	No	LG Act 1995	\$85.00	per hour	1110810
Hall and Equipment - Community Organisation - per hour	Yes	No	LG Act 1995	\$65.00	per hour	1110810
Hall and Equipment - Commercial / Government / Private - per hour	Yes	No	LG Act 1995	\$100.00	per hour	1110810
Hall and Stage - Community Organisation	Yes	No	LG Act 1995	\$62.00	per hour	1110810
Hall and Stage - Commercial / Government / Private	Yes	No	LG Act 1995	\$100.00	per hour	1110810
School sporting activities per hour	Yes	No	LG Act 1995	\$43.00	per hour	1110810
Half Court Hall Hire - per 1/2 hour (6pax)	Yes	No	LG Act 1995	\$16.00	per 1/2 hour	1110810
<b>Facility Hire - Kununurra Leisure Centre (Hall, Squash Area and Stage)</b>						
KLC - Community Organisation	Yes	No	LG Act 1995	\$160.00	per hour	1110810
KLC - Commercial / Government / Private	Yes	No	LG Act 1995	\$225.00	per hour	1110810
Community Organisation - per day (8 hours)	Yes	No	LG Act 1995	\$1,065.00	day	1110810
Commercial / Government / Private - per day (8 hours)	Yes	No	LG Act 1995	\$1,920.00	day	1110810

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
<b>Facility Hire - Lighting</b>						
Kununurra Oval (Community Organisation) - per pole, per hour	Yes	No	LG Act 1995	\$17.00	per hour	1111011
Kununurra Oval (Commercial / Government / Private) - per pole, per hour	Yes	No	LG Act 1995	\$30.00	per hour	1111011
Kununurra Cricket Net Lights - per hour	Yes	No	LG Act 1995	\$17.00	per hour	1111011
Kununurra Agricultural Society Oval - Low Level (Community Organisation) - per half oval, per hour	Yes	No	LG Act 1995	\$19.00	per hour	1111011
Kununurra Agricultural Society Oval - Low Level (Commercial/Government/Private) - half oval, per hour	Yes	No	LG Act 1995	\$37.00	per hour	1111011
Kununurra Agricultural Society Oval - Medium Level (Community Organisation) - per half oval, per hour	Yes	No	LG Act 1995	\$22.00	per hour	1111011
Kununurra Agricultural Society Oval - Medium Level (Commercial / Government / Private) - half oval, per hour	Yes	No	LG Act 1995	\$48.00	per hour	1111011
Kununurra Agricultural Society Oval - High Level (Community Organisation) - per half oval, per hour	Yes	No	LG Act 1995	\$33.00	per hour	1111011
Kununurra Agricultural Society Oval - High Level (Commercial / Government / Private) - half oval, per hour	Yes	No	LG Act 1995	\$53.00	per hour	1111011
Wyndham Oval (Community Organisation) - per hour	Yes	No	LG Act 1995	\$36.00	per hour	1111011
Wyndham Oval (Commercial / Government / Private) - per hour	Yes	No	LG Act 1995	\$52.00	per hour	1111011
<b>Facility Hire - Multipurpose Courts</b>						
Multipurpose Court Hire - per court, per hour	Yes	No	LG Act 1995	\$16.00	per hour	1111012
Tennis Court Hire (dedicated tennis courts only) - per court, per hour	Yes	No	LG Act 1995	\$8.50	per hour	1111012
Light Fees - per switch, per hour	Yes	No	LG Act 1995	\$12.50	per hour	1111012
Multipurpose Courts Kununurra Block (6 courts) - day use, per hour	Yes	No	LG Act 1995	\$64.00	per hour	1111012

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Multipurpose Courts Kununurra Block (6 courts) - night use, per hour	Yes	No	LG Act 1995	\$80.00	per hour	1111012
Wyndham Undercover Court - Community Organisation - per hour	Yes	No	LG Act 1995	\$10.50	per hour	1110910
Wyndham Undercover Court - Commercial / Government / Private - per hour	Yes	No	LG Act 1995	\$37.50	per hour	1110910

#### Facility Hire - Ovals (Includes Wyndham, Kununurra and Ag Society Oval)

Oval (Community Organisation) - per hour	Yes	No	LG Act 1995	\$32.00	per hour	1111010
Oval (Commercial / Government/Private) - per hour	Yes	No	LG Act 1995	\$48.00	per hour	1111010
Oval (Community Organisation) - per day (Does not include light use)	Yes	No	LG Act 1995	\$160.00	per day	1111010
Oval (Commercial / Government / Private) - per day	Yes	No	LG Act 1995	\$370.00	per day	1111010
Oval Surrounds (Community Organisation) - per day	Yes	No	LG Act 1995	\$160.00	per day	1111010
Oval Surrounds (Commercial / Government / Private) - per day	Yes	No	LG Act 1995	\$320.00	per day	1111010

#### Facility Hire - Seasonal Oval Hire (Note: Fee Calculation: Oval use (formula) + light use (formula) + change room use (formula))

Oval Use - per person (Formula: Players per team x percentage of oval used x Oval use fee x discount below (if applicable) Discount: x 0.5 for junior team (under 18 years) - (50% discount) or discount	Yes	No	LG Act 1995	\$1.50	formula	1111011
Light Charge - per pole, per person, per hour (Formula: Players per team x hours used x light charge x number of lights (if applicable))	Yes	No	LG Act 1995	\$1.50	formula	1111011
Change room use - per person (Formula: Players per team x change room use fee (if applicable))	Yes	No	LG Act 1995	\$1.00	formula	1111011

#### Gold Membership - Kununurra Leisure Centre (Gold membership includes access to gymnasium, squash courts, all fitness classes, Kununurra swimming pool, Wyndham swimming pool, all aqua aerobics classes and outdoor Tennis Court Use)

Gold Membership - Weekly	Yes	No	LG Act 1995	\$40.00	each	1110811
Gold Membership - 1 Month	Yes	No	LG Act 1995	\$140.00	each	1110811

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Gold Membership - 3 Months	Yes	No	LG Act 1995	\$250.00	each	1110811
Gold Membership - 6 Months	Yes	No	LG Act 1995	\$450.00	each	1110811
Gold Membership - 12 Months	Yes	No	LG Act 1995	\$780.00	each	1110811
Gold Membership (Concession) - Weekly	Yes	No	LG Act 1995	\$20.00	each	1110811
Gold Membership (Concession) - 1 Month	Yes	No	LG Act 1995	\$60.00	each	1110811
Gold Membership (Concession) - 3 Months	Yes	No	LG Act 1995	\$105.00	each	1110811
Gold Membership (Concession) - 6 Months	Yes	No	LG Act 1995	\$210.00	each	1110811
Gold Membership (Concession) - 12 Months	Yes	No	LG Act 1995	\$345.00	each	1110811
Corporate Gold Membership - 6 Months (Conditions Apply)	Yes	No	LG Act 1995	\$400.00	each	1110811
Corporate Gold Membership - 12 Months (Conditions Apply)	Yes	No	LG Act 1995	\$640.00	each	1110811
<b>Hire Bonds (Note: Bonds apply to ALL facility and equipment hire)</b>						
Hire Bond - High Risk	No	No	LG Act 1995	\$1,000.00	each	Facility Trust Type
Hire Bond - Medium Risk - Facility and Equipment Hire (Category 1)	No	No	LG Act 1995	\$500.00	each	Facility Trust Type
Hire Bond - Low Risk Facility and Equipment Hire (Category 2)	No	No	LG Act 1995	\$250.00	each	Facility Trust Type
Hire Bond - Key Hire Seasonal (sporting clubs rooms)	No	No	LG Act 1995	\$150.00	each	Facility Trust Type
Hire Bond - Key Hire (short term / casual use)	No	No	LG Act 1995	\$50.00	each	Facility Trust Type



Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
<b>Kununurra Gymnasium (Membership includes access to gymnasium only. Minimum age to gymnasium is 16 years of age)</b>						
Casual use of Gym	Yes	No	LG Act 1995	\$13.00	each	1110813
Gym Membership - Weekly	Yes	No	LG Act 1995	\$35.00	each	1110811
Gym Membership - 1 Month	Yes	No	LG Act 1995	\$130.00	each	1110811
Gym Membership - 3 Months	Yes	No	LG Act 1995	\$195.00	each	1110811
Gym Membership - 6 Months	Yes	No	LG Act 1995	\$345.00	each	1110811
Gym Membership - 12 Months	Yes	No	LG Act 1995	\$630.00	each	1110811
Gym Membership (Concession) - Weekly	Yes	No	LG Act 1995	\$15.00	each	1110811
Gym Membership (Concession) - 1 Month	Yes	No	LG Act 1995	\$50.00	each	1110811
Gym Membership (Concession) - 3 Months	Yes	No	LG Act 1995	\$95.00	each	1110811
Gym Membership (Concession) - 6 Months	Yes	No	LG Act 1995	\$165.00	each	1110811
Gym Membership (Concession) - 12 Months	Yes	No	LG Act 1995	\$290.00	each	1110811
Casual use of Gym (Concession)	Yes	No	LG Act 1995	\$6.00	Per Person	1110811
<b>Other associated hire costs</b>						
Recreation Services Staffing Fee (per staff member per hour)	Yes	No	LG Act 1995	\$105.00	per hour	1110810
Cleaning Charges - Should any Shire facility or equipment be left in a state deemed not acceptable, commercial cleaning will be organised with costs charged to the hirer (minimum charge \$300)	Yes	No	LG Act 1995	Actual Cost (Minimum \$300)	each	Facility GL
Damage Charges - Damage to property, fixtures, fittings and equipment	Yes	No	LG Act 1995	Actual Cost	total	Facility GL

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Damage Charges - Damage to playing surfaces or grounds through misuse such as using round up/pesticides while line marking	Yes	No	LG Act 1995	Actual Cost	total	Facility GL
<b>Other membership fees</b>						
Replacement membership card fee	Yes	No	LG Act 1995	\$15.00	each	1110811
<b>Park Hire - Kununurra/Wyndham</b>						
Activities - per hour or part thereof	Yes	No	LG Act 1995	\$16.00	per hour	1111210
Markets - per day or part thereof includes access to power and water	Yes	No	LG Act 1995	\$388.00	Per day	1111210
<b>Public Events - (Events that comply with a current Public Building Certificate of Approval will receive an Event Permit at no cost)</b>						
Public Event Permit - Low Risk	Yes	No	LG Act 1995; Shire of Wyndham East Kimberley Local Government Property Local Law 2003	\$16.00	each	1070417
Public Event Permit - Medium Risk	Yes	No	LG Act 1995; Shire of Wyndham East Kimberley Local Government Property Local Law 2003	\$210.00	each	1070417
Public Event Permit - High Risk	Yes	No	LG Act 1995; Shire of Wyndham East Kimberley Local Government Property Local Law 2003	\$365.00	each	1070417
<b>Squash Membership</b>						
Squash Membership - 6 Months	Yes	No	LG Act 1995	\$270.00	each	1110811
Squash Membership - 12 Months	Yes	No	LG Act 1995	\$437.00	each	1110811
<b>Libraries</b>						
<b>Other Library Services</b>						
Lost & Damaged books/items Admin fee (plus depreciated replacement cost)	Yes	No	Public Library Services Framework Agreement 2010	\$6.70	each	1111512
Laminating A4 Per Page	Yes	No	Public Library Services Framework Agreement 2010	\$2.90	each	1111512
Laminating A3 Per Page	Yes	No	Public Library Services Framework Agreement 2010	\$4.10	each	1111512
Library Hire	No	No	LG Act 1995	POA		1111512

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
<b>Photocopying/Printing/Faxing/Internet</b>						
A4 Black & White (single sided) per copy - multiply by two for a double sided copy	Yes	No	Public Library Services Framework Agreement 2010	\$0.40	each	1111512
A4 Colour (single sided) per copy - multiply by two for a double sided copy	Yes	No	Public Library Services Framework Agreement 2010	\$1.20	each	1111512
A3 Black & White (single sided) per copy - multiply by two for double sided copy	Yes	No	Public Library Services Framework Agreement 2010	\$0.70	each	1111512
A3 Colour (single sided) per copy - multiply by two for double sided copy	Yes	No	Public Library Services Framework Agreement 2010	\$2.70	each	1111512
Faxing - First Page	Yes	No	Public Library Services Framework Agreement 2010	\$5.20	each	1111512
Faxing - Each Page after First Page	Yes	No	Public Library Services Framework Agreement 2010	\$1.40	each	1111512
Internet Use for Research and Education purposes	No	No	Public Library Services Framework Agreement 2010	No Charge	each	1111512
Internet - First Hour Free & Every hour after	Yes	No	Public Library Services Framework Agreement 2010	No Charge	per hour	1111512

## 12 Transport

### Aerodromes

#### 1 Aircraft Landing Fees - Applicable from 01 July to 31 December

All Fixed Wing Aircraft (MTOW Over 5,700kg) - per tonne pro rata (per landing)	Yes	No	LG Act 1995	\$30.50	per landing	KNX 1120710 WYN 1120810
All Fixed Wing Aircraft (MTOW Over 5,700kg) - One landing fee is applicable per one hour session of training circuits or one hour maintenance check flights	Yes	No	LG Act 1995	\$30.50	per landing	KNX 1120710 WYN 1120810
All Fixed Wing Aircraft (MTOW 5,700kg or under) - per tonne (per landing)	Yes	No	LG Act 1995	\$21.30	per landing	KNX 1120710 WYN 1120810
All Fixed Wing Aircraft (MTOW 5,700kg or under) - One landing fee is applicable per one hour session of training circuits or one hour maintenance check flights	Yes	No	LG Act 1995	\$21.30	per landing	KNX 1120710 WYN 1120810
All Rotary Aircraft - Per tonne pro rata (per landing)	Yes	No	LG Act 1995	\$16.00	per landing	KNX 1120710 WYN 1120810
All Rotary Aircraft - One landing fee is applicable per one hour session of training circuits or one hour maintenance check flights	Yes	No	LG Act 1995	\$16.00	per landing	KNX 1120710 WYN 1120810
Non Resident Operator Aircraft Parking Fees (per night - Landing Fees not Included)	Yes	No	LG Act 1995	\$26.50	per night	1120714

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Non Resident Operator Aircraft Parking Fees (per month - Landing Fees not Included)	Yes	No	LG Act 1995	\$190.00	per month	1120714
Non Resident Operator Aircraft Parking Fees (6 months - Landing Fees not Included)	Yes	No	LG Act 1995	\$978.00	per 6 months	1120714
<b>2 Aircraft Landing Fees - Applicable from 01 January to 30 June</b>						
All Fixed Wing Aircraft (MTOW Over 5,700kg) - per tonne pro rata (per landing)	Yes	No	LG Act 1995	\$31.50	per landing	KNX 1120710 WYN 1120810
All Fixed Wing Aircraft (MTOW Over 5,700kg) - One landing fee is applicable per one hour session of training circuits or one hour maintenance check flights	Yes	No	LG Act 1995	\$31.50	per landing	KNX 1120710 WYN 1120810
All Fixed Wing Aircraft (MTOW 5,700kg or under) - per tonne (per landing)	Yes	No	LG Act 1995	\$22.00	per landing	KNX 1120710 WYN 1120810
All Fixed Wing Aircraft (MTOW 5,700kg or under) - One landing fee is applicable per one hour session of training circuits or one hour maintenance check flights	Yes	No	LG Act 1995	\$22.00	per landing	KNX 1120710 WYN 1120810
All Rotary Aircraft - per tonne pro rata (per landing)	Yes	No	LG Act 1995	\$16.50	per landing	KNX 1120710 WYN 1120810
All Rotary Aircraft - One landing fee is applicable per one hour session of training circuits or one hour maintenance check flights	Yes	No	LG Act 1995	\$16.50	per landing	KNX 1120710 WYN 1120810
Non Resident Operator Aircraft Parking Fees (per night - Landing Fees not Included)	Yes	No	LG Act 1995	\$27.30	per night	1120714
Non Resident Operator Aircraft Parking Fees (per month - Landing Fees not Included)	Yes	No	LG Act 1995	\$285.00	per month	1120714
Non Resident Operator Aircraft Parking Fees (6 months - Landing Fees not Included)	Yes	No	LG Act 1995	\$1025.00	per 6 months	1120714
<b>Airport Private Works (Full Cost Recovery + Commercial operator 15% administration charge)</b>						
Slashing - per hour (includes tractor, slasher & labour)	Yes	No	LG Act 1995	\$350.00	per hour	1120716
Weed control - per hour (includes truck, labour & poison)	Yes	No	LG Act 1995	\$300.00	per hour	1120716
Crack sealing machine - Per Hour (includes 2 operators. Bitumen product not included)	Yes	No	LG Act 1995	\$385.00	per hour	1120716
Towing (airside) per hour (includes truck & labour)	Yes	No	LG Act 1995	\$235.00	per hour	1120716

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
<b>Call Out Fees</b>						
Kununurra Airport, after hours, per hour	Yes	No	LG Act 1995	\$165.00	per hour	1120710
Wyndham Airport, after hours, per hour	Yes	No	LG Act 1995	\$165.00	per hour	1120810
<b>Passenger Service Fees</b>						
Passenger Handling fee	Yes	No	LG Act 1995	\$23.80	per passenger	1120711
Passenger Screening fee	Yes	No	LG Act 1995	\$25.00	per passenger	1120712
<b>Terminal Usage Fee</b>						
Kununurra Terminal Key Fee (per annum)	Yes	No	LG Act 1995	\$150.00	per annum	1120721
Kununurra Terminal Security Access Card Bond	No	No	LG Act 1995	\$150.00	each	Trust Type 25
<b>Water Transport Facilities</b>						
<b>Marine facilities</b>						
Anthons Landing Mooring Fee (by authorised permit only)	No	No	LG Act 1995	13.20	per metre per day	
<b>13 Economic Services</b>						
<b>Building Control</b>						
<b>Building Permit Fees</b>						
Building Permit Application Certified Class 1 -10 (0.19% of the estimated value of work - but not less than \$110)	Yes	Yes	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 16(1))	Calculation (minimum fee \$110.00)		1130310
Building Permit Application Certified Class 1B, 2 -9 (0.09% of the estimated value of work - but not less than \$110)	No	Yes	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 16(1))	Calculation (minimum fee \$110.00)		1130310
Building Permit Application Uncertified Class 1A & 10 (0.32% of the estimated value of work - but not less than \$110)	No	Yes	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 16(1))	Calculation (minimum fee \$110.00)		1130310
Amended Building Permit - (minimum of \$110). Note: Fees calculated on amended value	No	Yes	Building Regulations 1989 (part 6)	Calculation (minimum fee \$110.00)		1130310
Building Approval Certificate Application (for a building in respect of which unauthorised work has been carried out) (0.38% of the estimated value of work - but not less than \$110)	No	Yes	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 52(2))	Calculation (minimum fee \$110.00)		1130310
Building Approval Certificate Application (for existing building where unauthorised work has not been carried out)	No	Yes	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 52(2))	Calculation (minimum fee \$110.00)	each	1130310

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
<b>Bushfire Attack Level Report and Certificate (Building and Planning)</b>						
Within the town site of Kununurra and Wyndham	Yes	No	Local Government Act 1995, Part 6, Division 5, Sections 6.16 and 6.17	\$456.00	each	Planning 1100614 Building 1130311
Surrounding areas - Plus travel expenses (airfares & accommodation if required)	Yes	No	Local Government Act 1995, Part 6, Division 5, Sections 6.16 and 6.17	\$475.00 + travel costs		Planning 1100614 Building 1130311
<b>Certificate of Compliance - EVC = (Estimated Value of Construction )</b>						
Certificate of Design Compliance (CDC - BA3)	Yes	No	LG Act 1995	0.13% EVC + 10% GST (Minimum \$300)		1130311
Certificate of Construction Compliance (CCC - BA17)	Yes	No	LG Act 1995	Minimum \$430 + 10% GST for 1 hr then \$162 p/hr + 10%GST		1130311
Certificate of Building Compliance (CBC - BA18)	Yes	No	LG Act 1995	Minimum \$430 + 10%GST for 1 hr then \$162 p/hr + 10%GST		1130311
<b>Construction Security Deposit</b>						
Construction Security Deposit for Residential construction - per m street frontage, up to a maximum of \$1,500	No	No	LG Act 1995	\$27.50/m	per metre	Trust Type 05
Construction Security Deposit for Commercial and Industrial construction - per m street frontage, up to a maximum of \$3,000	No	No	LG Act 1995	\$55.00/m	per metre	Trust Type 05
<b>Demolition Permit</b>						
Demolition Permit Application - Class 1 - 10	No	Yes	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 16(1))	Calculation (minimum fee \$110.00)	each	1130312
Demolition Permit Application - Class 2 - 9 (\$97.70 for each storey of the building)	No	Yes	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 16(1))	Calculation (minimum fee \$110.00 per storey or building)		1130312
<b>Occupancy Permits</b>						
Application for Occupancy Permit (completed building)	No	Yes	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 46,47,48 & 49)	\$110.00	each	1130312
Application for Temporary Occupancy Permit (incomplete building)	No	Yes	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 46,47,48 & 49)	\$110.00	each	1130312
Application for Modification of Occupancy Permit (additional use of building on a temporary basis)	No	Yes	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 46,47,48 & 49)	\$110.00	each	1130312
Application for Replacement Occupancy Permit (permanent change of use/classification)	No	Yes	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 46,47,48 & 49)	\$110.00	each	1130312
Application for Occupancy Permit or Building Approval Certificate (for registration of strata scheme, plan of re-subdivision) (\$11.60 for each strata unit, but not less than \$115.00)	No	Yes	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 50(1) and (2))	Calculation \$11.60 each strata unit (minimum fee		1130312

Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Application for Occupancy Permit (for building in respect of which unauthorised work has been done) (0.18% of estimated value of unauthorised work but not less than \$110.00)	No	Yes	<i>Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 &amp; Building Act 2011 (s. 51 (2)) and (s. 52 (1))</i>	Calculation (minimum fee \$110.00)		1130312
Application to Replace Occupancy Permit (for an existing building)	No	Yes	<i>Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 &amp; Building Act 2011 (s. 51 (2)) and (s. 52 (1))</i>	\$110.00	each	1130312
Application to extend the time during which an Occupancy Permit or Building Approval Certificate has effect.	No	Yes	<i>Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 &amp; Building Act 2011 (s. 65 (3)(a))</i>	\$110.00	each	1130312
<b>Other Building Fees</b>						
Application for Hoarding , Road Closure & Permit to excavate/deposit materials on street. (\$1.00 per metre square per month)	No	Yes	<i>Building Regulations 2012 Part 9 Division 3 (r 64 (4))</i>	Calculation (\$1.00 per metre square per month)		1130310
Application Extension of Time (Building or Demolition Permit)	No	Yes	<i>Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 &amp; Building Act 2011 (s. 32(3)(f))</i>	\$110.00	each	1130312
Application for Approval of Battery Operated Smoke Alarm	No	Yes	<i>Building Regulations 2012 Part 8 Division 3 (r 61 (3)(b))</i>	\$179.40	each	1130310
Application for Variation/Modification of Building Standards in which declaration is sought from Building Commissioner	No	Yes	<i>Building Regulations 2012 Part 9 Division 3 (r 64 (4))</i>	\$2,160.15 per standard variation	each	1130310
Inspection Fees (for third party requests)	Yes	No	<i>LG Act 1995</i>	\$272.00 + 10% GST	each	1130310
Building Services Levy for Building Permit (Minimum \$61.65 and 0.137% of work value exceeding \$45,000)	No	Yes	<i>Set by Building (Services) Act 2011 and Building Services Commission</i>	Calculation (minimum fee \$61.65)		Trust Type 16
Building Services Levy for Demolition Permit (Minimum \$61.65 and 0.137% of work value exceeding \$45,000)	No	Yes	<i>Set by Building (Services) Act 2011 and Building Services Commission</i>	Calculation (minimum fee \$61.65)		Trust Type 16
Building Services Levy for Occupancy Permit (Minimum)	No	Yes	<i>Set by Building (Services) Act 2011 and Building Services Commission</i>	\$61.65	each	Trust Type 16
Building Services Levy for Building Approval Certificate (Minimum)	No	Yes	<i>Set by Building (Services) Act 2011 and Building Services Commission</i>	\$61.65	each	Trust Type 16
Building Services Levy for Unauthorised Building Work (Minimum \$123.30 and 0.274% of work value exceeding \$45,000)	No	Yes	<i>Set by Building (Services) Act 2011 and Building Services Commission</i>	Calculation (minimum fee \$123.30)		Trust Type 16
Construction Industry Training Fund (0.2% of construction value over \$20,000.)	No	Yes	<i>Set by Construction and Training Industry group.</i>	calculation		Trust Type 16
Change of Ownership Advices (via settlement agents) - Building - per lot	No	No	<i>Local Government Act 1995, Part 6, Division 5, Sections 6.16 and 6.17</i>	\$93.00	each	1130312
Performance Solution Assessment and Report	Yes	No	<i>LG Act 1995</i>	\$431.50 per solution	each	1130311



Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
<b>Supply of Generic Engineering Footing Specification Detail</b>						
Specifications (per set)	Yes	No	Local Government Act 1995, Part 6, Division 5, Sections 6.16 and 6.17	\$72.00	each	1130311
<b>Swimming Pool Fee</b>						
Annual Swimming Pool Fee - \$57.45 every 4 years (charged pro-rata)	No	Yes	Building Regulations 1989 Part 10 Regulation 38F Building Regulations 2012 Part 8 Division 2 (r 53 (2))	\$24.14	per annum	1130310
Additional Swimming Pool inspection Fee - Client Initiated Inspection	Yes	No	LG Act 1995	\$163.00	each	1130310
<b>Public Utility Services</b>						
<b>Water Supply/Reticulation Charges</b>						
Water supply / retic charges per Kilolitre	No	No	LG Act 1995	\$0.95	per Kilolitre	1111212
<b>14 Other Property and Services</b>						
<b>Public Works Overheads</b>						
<b>Assessment of Applications</b>						
eg. cattle grids, private works requests	Yes	No	LG Act 1995	\$165.00 + 15%	Each	1140210
<b>Crossover Subsidy</b>						
Each application must be assessed for eligibility in accordance with Council Policy CP/OPS-3653 Vehicle Crossover Subsidy, prior to subsidy being provided	No	No	Local Government (Uniform Local Provisions) Regulations 1996, Regulation 15; GST Exempt	\$2,760.00	each	1140213
<b>Directional Signage</b>						
Purchase of signs and installation	Yes	No	LG Act 1995	Cost + 15%		1140210
Managing signage and maintaining the business directional signage register (per annum per location)	Yes	No	LG Act 1995	\$93.50	each	1140210
Application fee for business roadside advertising signage and directional signage	Yes	No	LG Act 1995	\$132.00	each	1140210
<b>Plant Rates</b>						
Labour (per hour)	Yes	No	LG Act 1995	\$101.00 + 15%	per hour	1140210
Inspection less than 1 hour	Yes	No	LG Act 1995	\$165.00 + 15%	per hour	1140210
Inspection for each additional hour pro-rata	Yes	No	LG Act 1995	\$165.00 + 15%	per hour	1140210



Fee Description	GST	Statutory Fee	Legislation	Fee 2023/24	Fee Unit	GL
Public Events (Traffic Management Plan Review)	Yes	No	LG Act 1995	\$224.00 + 15%	per hour	1140210
Public Events (Traffic Management Plan Review) - Community Organisations	Yes	No	LG Act 1995	\$112.00 + 15%	per hour	1140210
3 Tonne Tipper Truck - Per hour	Yes	No	LG Act 1995	\$112.00 + 15%	per hour	1140210
<b>Road Closure Approval for Public Events</b>						
Community groups as defined under "Community and Recreation Facilities and Services"	Yes	No	LG Act 1995	\$103.00 + 15%		1140210
Commercial / Government / Private user groups as defined under "Community and Recreation Facilities and Services"	Yes	No	LG Act 1995	\$208.00 + 15%		1140210
<b>Traffic Management Signage and Temporary Fencing</b>						
Erection of Traffic Management Signage by qualified Shire employee/hour	Yes	No	LG Act 1995	\$180.00 + 15%		1140210