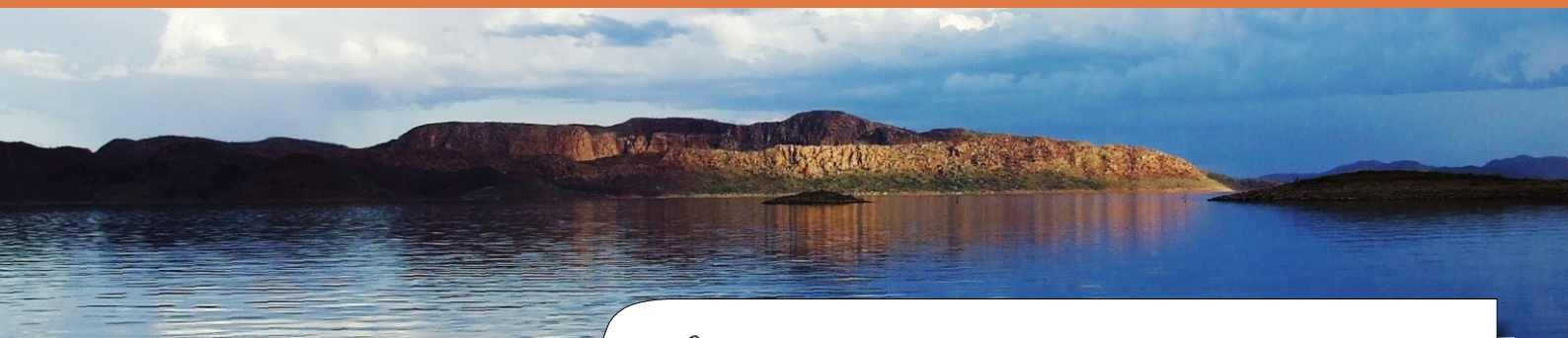
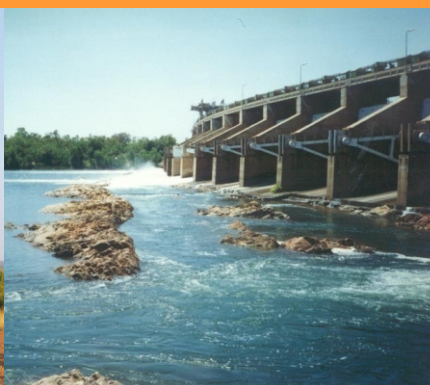


# Shire of Wyndham East Kimberley Adopted Budget 2008-09



*Shire of*  
**Wyndham East Kimberley**

# Adopted Budget 2008-09



# Shire of Wyndham East Kimberley Adopted Budget 2008-09

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# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## *Contact Details*

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Website: [www.thelastfrontier.com.au](http://www.thelastfrontier.com.au)

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Members of *Council*

### *Shire President*



***Cr Michele Pucci***

Elected – 2001  
Term Expires – 2009

### *Deputy Shire President*



***Cr Ralph Addis***

Elected 2007  
Term Expires - 2011

## *Councillors*



***Cr Di Ausburn***

Elected – 2006  
Term Expires – 2009



***Cr Jane Parker***

Elected 2005  
Term Expires – 2009



# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Members of *Council*



***Cr Keith Wright***

Elected – 1990  
Term Expires – 2011



***Cr Paul Caley***

Elected 2007  
Term Expires – 2011



***Cr John Moulden***

Elected – 2007  
Term Expires – 2011



***Cr Fred Mills***

Elected 2007  
Term Expires – 2011

**One Vacancy Existed on Council at the time of Budget Adoption**

## **VISION**

*For the Shire to be a thriving and vibrant community with unlimited opportunities.*

## **MISSION**

*To develop the Shire in a manner that will achieve the best possible social, cultural and economic outcomes for all.*

## **COMMITMENT**

*Council and staff will make decisions with Integrity, Transparency and Consistency.*

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Shire President's *Prologue*



### **The East Kimberley region continues to experience strong growth.**

Council's 2008/09 budget is structured in a climate of rising costs and the need to meet the growth demands of the region.

Taking into account the Consumer Price Index (CPI) of 5% at 30 June 2008 and the Local Government Cost Index (LGCI) running at 6%, the 8% rate increase set by Council results in a 2% net increase. The LGCI is relevant to Local Government because it includes things like road construction costs which are excluded in CPI estimates, but which make up a large part of Local Government annual investment.

Council continues to be innovative in looking for alternative ways to fund projects. A great example of this was seen in the successful lobbying of Government to release for sale a number of vacant park land blocks last year. Funds from the sale of this land enabled Council to reduce the loan costs associated with the construction of the new Kununurra child care facility and to this year improve and develop a number of parks within the Shire.

This year will see an \$11.2m investment in the region's services and infrastructure. This is a crucial step forward for our region to attract and retain the skilled people it needs, and to improve the amenity for residents and visitors.

I hope you find this newsletter useful to gain a better understanding of Council's role in setting and managing its budget.

Best wishes

Cr Michele Pucci  
Shire President

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## **INFRASTRUCTURE** *Key Result Area 1*

*To develop and maintain the Shire's infrastructure and assets to a high standard.*

Council is investing around \$11.2million in infrastructure and assets over the next year. This investment and workload preserves and enhances existing infrastructure, as well as creating new opportunities.

The list of budget projects is diverse and includes:

**\$1.2m** Community parks and public open space.

**\$3.86m** Road upgrades and improvements.

**\$675,000** Replacement of plant and equipment.

**\$145,000** New toilet facilities.

**\$147,000** Footpaths.

**\$125,000** Drainage improvements - Kununurra.

**\$900,000** Drainage improvements - Weaber Plain Road.

**\$30,000** Peter Reid Memorial Hall upgrade.

**\$30,000** Streetlight upgrades.



# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## **COMMUNITY** *Key Result Area 2*

*To develop the strengths and potential of our community now and into the future.*

**\$1m** Kununurra Multipurpose Courts – (in partnership with Kununurra Netball Association and Kununurra Tennis Club). This project will see the current Tennis Courts upgraded and expanded to provide 6 tennis specific courts and 6 netball/tennis multipurpose courts, to meet current and future needs of a growing community.

**\$300,000** Establishment of the new East Kimberley Youth Service to provide improved services for our local young people.

**\$50,000** Establishment of a new Wyndham Youth Service in partnership with the Department for Child Protection.

**\$130,000** Annual Grants and Quick Grants Programs to support local community groups and events.

Continuing support for libraries, swimming pools, childcare and recreation services

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## *ECONOMIC DEVELOPMENT* *Key Result Area 3*

*Work in partnership with Government, community and industry leaders to promote and provide opportunities for economic and social growth across the Shire.*

**\$500,000** Land release at East Kimberley Regional Airport.

**\$250,000** Land release at Wyndham.

**\$40,000** New Town Planning Scheme.

### **Airport Operations**

**\$30,000** Office upgrade to Wyndham Airport.

**\$550,000** Checked Baggage Screening Equipment at the East Kimberley Regional Airport.

**\$260,000** Building extensions to accommodate Checked Baggage Screening Equipment at the East Kimberley Regional Airport.

**\$759,000** Resealing of the General Aviation Aprons and reconstruction of the northern end of Taxiway Foxtrot at the East Kimberley Regional Airport.

**\$600,000** Car park upgrade at the East Kimberley Regional Airport.

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## **ENVIRONMENT** **Key Result Area 4**

***Ensure that the Shire contributes to the unique environment in a sustainable and realistic manner***

Environmental Projects Officer –

A new position to assist in meeting community and statutory expectations, focusing on:

Education and awareness;

Weed eradication;

Tree planting;

Evaluation of recycling options;

Managing storm water quality;

Opportunities for energy savings and efficiency; and

Facilitating aquatic weed removal within Lily Creek Lagoon.

Work with the Fire and Emergency Services Agency (FESA) and your local Volunteer Fire Brigades to undertake fire breaks and controlled burns to reduce the impact of fire on our communities and the natural environment.

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## **GOVERNANCE** *Key Result Area 5*

*That Council works in a cooperative way in delivering its obligations and to communicate well with the community.*

**\$10,000** Website Development.

**\$20,000** Rating strategy and Rating review.

**\$10,000** Development of an Asset Management System.

**\$100,000** Advance proposed new Kununurra Administration Centre  
(due 2011 - 12).

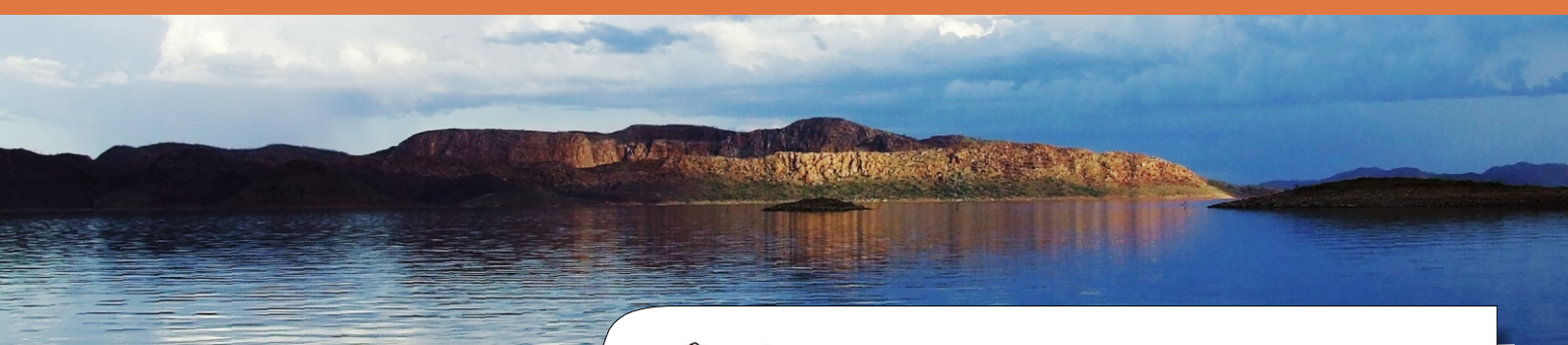
**\$25,000** Advocacy and lobbying for the region.

**\$80,000** New base for East Kimberley Volunteer Marine Rescue.

**\$120,000** Information Technology upgrade.

Additional staff to service regions needs:  
Town Planning Officer and Support Officer  
Engineering Support Officer





*Shire of*  
**Wyndham East Kimberley**

# Financial Statement

## Budget 2008-09



# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Income Statement by Nature and Type For the Year Ended 30 June 2009

	Note	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
<b>Revenues from Ordinary Activities</b>				
Rates	8	4,736,339	4,315,596	4,342,193
Operating Grants, Subsidies & Contributions		5,201,722	5,637,939	4,503,686
Non-Operating Grants, Subsidies and Contributions		4,514,260	942,592	3,103,080
Profit on Asset Disposals	4	1,258,060	2,012,835	3,039,665
Fees and Charges	11	4,553,679	3,952,758	3,363,546
Service Charges	10	0	0	0
Interest Earnings	2(a)	381,634	402,659	240,000
Other Revenue		233,017	90,637	152,480
		<u>20,878,711</u>	<u>17,355,016</u>	<u>18,744,650</u>
<b>Expenses from Ordinary Activities</b>				
Employee Costs		(5,458,439)	(4,093,308)	(4,044,374)
Materials and Contracts		(6,133,214)	(5,495,516)	(5,014,500)
Utilities (electricity, gas, water etc)		(483,300)	(352,467)	(318,950)
Depreciation on Non-Current Assets	2(a)	(2,474,468)	(2,578,258)	(2,704,800)
Loss on Asset Disposals	4	(2,914)	0	(74,989)
Interest Expenses	2(a)	(155,325)	(125,364)	(144,519)
Insurance		(273,401)	(286,474)	(266,651)
Other Expenditure		(528,755)	(301,286)	(414,503)
		<u>(15,509,816)</u>	<u>(13,232,673)</u>	<u>(12,983,286)</u>
<b>Net Result</b>		<u>5,368,895</u>	<u>4,122,343</u>	<u>5,761,364</u>

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

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Income Statement by Program For the Year Ended 30 June 2009

	Note	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
<b>Revenues from Ordinary Activities (Refer Notes 1,2,8 to 13)</b>				
Governance		47,000	75,932	85,050
General Purpose Funding		8,916,701	8,124,205	8,032,363
Law, Order, Public Safety		89,600	89,323	57,675
Health		145,420	217,014	142,600
Education and Welfare		108,096	121,072	117,100
Housing		71,350	69,769	71,929
Community Amenities		1,877,689	1,546,845	1,510,100
Recreation and Culture		486,100	384,859	442,400
Transport		3,060,150	3,491,629	1,926,096
Economic Services		292,285	274,279	141,873
Other Property and Services		12,000	4,662	74,719
		<u>15,106,391</u>	<u>14,399,589</u>	<u>12,601,905</u>
<b>Expenses from Ordinary Activities Excluding Borrowing Costs Expense (Refer Notes 1,2 &amp; 14)</b>				
Governance		(1,057,900)	(767,988)	(838,378)
General Purpose Funding		(358,155)	(266,088)	(293,776)
Law, Order, Public Safety		(482,548)	(453,982)	(372,021)
Health		(339,005)	(399,482)	(390,073)
Education and Welfare		(363,457)	(323,720)	(288,112)
Housing		(249,756)	(175,605)	(167,178)
Community Amenities		(3,128,713)	(2,005,036)	(2,318,871)
Recreation & Culture		(3,270,607)	(3,055,247)	(2,715,744)
Transport		(5,236,286)	(4,954,440)	(4,694,579)
Economic Services		(639,843)	(631,873)	(610,893)
Other Property and Services		(225,307)	(73,847)	(74,153)
		<u>(15,351,577)</u>	<u>(13,107,308)</u>	<u>(12,763,778)</u>
<b>Borrowing Costs Expense (Refer Notes 2 &amp; 5)</b>				
Education and Welfare		(51,315)	(52,810)	(53,857)
Housing		(20,530)	(7,955)	(8,130)
Recreation & Culture		(83,454)	(63,290)	(80,522)
Economic Services		(26)	(566)	(1,173)
Other Property and Services		0	(743)	(837)
		<u>(155,325)</u>	<u>(125,364)</u>	<u>(144,519)</u>
<b>Grants/Contributions for the Development of Assets</b>				
Law, Order, Public Safety		40,000	0	0
Education and Welfare		0	4,545	0
Housing		100,000	0	100,000
Community Amenities		120,000	155,061	84,100
Recreation & Culture		948,360	72,595	555,880
Transport		3,305,900	710,391	2,363,100
		<u>4,514,260</u>	<u>942,592</u>	<u>3,103,080</u>
<b>Profit/(Loss) on Disposal of Assets (Refer Note 4)</b>				
Law, Order, Public Safety		0	0	25,000
Education and Welfare		994,423	0	569,423
Housing		0	0	753,413
Transport		0	272,332	130,255
Other Property and Services		260,723	1,740,503	1,486,585
		<u>1,255,146</u>	<u>2,012,835</u>	<u>2,964,676</u>
<b>Net Result</b>		<u><u>5,368,895</u></u>	<u><u>4,122,344</u></u>	<u><u>5,761,364</u></u>

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

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Cash Flow Statement For the Year Ended 30 June 2009

	Note	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		4,705,374	4,346,561	4,396,193
Operating Grants, Subsidies & Contributions		5,201,722	5,637,939	4,503,686
Fees and Charges		5,487,406	4,114,721	3,513,546
Service Charges		0	0	0
Interest Earnings		381,634	402,659	240,000
Goods and Services Tax		635,000	458,000	458,000
Other		268,288	90,637	303,049
		<u>16,679,424</u>	<u>15,050,517</u>	<u>13,414,474</u>
<b>Payments</b>				
Employee Costs		(5,477,969)	(4,043,308)	(4,024,374)
Materials and Contracts		(6,230,514)	(5,568,382)	(5,019,862)
Utility Charges		(483,300)	(352,467)	(318,950)
Insurance		(273,401)	(286,474)	(266,651)
Interest		(137,998)	(128,364)	(144,519)
Goods and Services Tax		(680,000)	(560,000)	(560,000)
Other		(528,755)	(300,135)	(413,147)
		<u>(13,811,937)</u>	<u>(11,239,130)</u>	<u>(10,747,503)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>2,867,487</u>	<u>3,811,387</u>	<u>2,666,971</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	3	(750,000)	0	0
Payments for Purchase of Property, Plant & Equipment	3	(3,362,771)	(1,996,059)	(2,821,400)
Payments for Construction of Infrastructure	3	(7,554,650)	(1,793,682)	(6,251,769)
Grants/Contributions for the Development of Assets		4,514,260	942,592	3,103,080
Proceeds from Sale of Plant & Equipment	4	<u>1,873,053</u>	<u>2,196,340</u>	<u>3,413,000</u>
<b>Net Cash Used in Investing Activities</b>		<u>(5,280,108)</u>	<u>(650,809)</u>	<u>(2,557,089)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(127,300)	(153,545)	(157,020)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		1,119	32,854	34,120
Proceeds from New Debentures	5	<u>1,071,000</u>	<u>250,000</u>	<u>450,000</u>
<b>Net Cash Provided By (Used In) Financing Activities</b>		944,819	129,309	327,100
<b>Net Increase (Decrease) in Cash Held</b>		(1,467,802)	3,289,887	436,982
Cash at Beginning of Year		7,348,800	4,058,913	5,614,301
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>5,880,998</u></u>	<u><u>7,348,800</u></u>	<u><u>6,051,283</u></u>

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



# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Rate Setting Statement For the Year Ended 30 June 2009

	Note	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
<b>Revenues</b>	1,2			
Governance		47,000	75,932	85,050
General Purpose Funding		4,180,362	3,808,609	3,690,170
Law, Order, Public Safety		89,600	89,323	82,675
Health		145,420	217,014	142,600
Education and Welfare		1,102,519	121,072	686,523
Housing		71,350	69,769	825,342
Community Amenities		1,877,689	1,546,845	1,510,100
Recreation and Culture		486,100	384,859	442,400
Transport		3,060,150	3,763,961	2,056,351
Economic Services		292,285	274,279	141,873
Other Property and Services		275,637	1,745,165	1,561,304
		<u>11,628,112</u>	<u>12,096,828</u>	<u>11,224,388</u>
<b>Expenses</b>	1,2			
Governance		(1,057,900)	(767,988)	(838,378)
General Purpose Funding		(358,155)	(266,088)	(293,776)
Law, Order, Public Safety		(482,548)	(453,982)	(372,021)
Health		(339,005)	(399,482)	(390,073)
Education and Welfare		(414,772)	(376,530)	(341,969)
Housing		(270,286)	(183,560)	(175,308)
Community Amenities		(3,128,713)	(2,005,036)	(2,318,871)
Recreation & Culture		(3,354,061)	(3,118,537)	(2,796,266)
Transport		(5,236,286)	(4,954,440)	(4,694,579)
Economic Services		(639,869)	(632,439)	(612,066)
Other Property and Services		(228,221)	(74,590)	(74,990)
		<u>(15,509,816)</u>	<u>(13,232,672)</u>	<u>(12,908,297)</u>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	(1,255,146)	(2,012,835)	(2,964,676)
Movement in Accruals and Provisions		47,506	16,281	
Depreciation on Assets	2(a)	2,474,467	2,578,258	2,704,800
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	3	(750,000)		0
Purchase Land and Buildings	3	(1,371,000)	(1,004,702)	(1,782,400)
Purchase Infrastructure Assets - Roads	3	(3,864,016)	(1,292,060)	(2,974,200)
Purchase Infrastructure Assets - Parks	3	(1,000,000)	(261,372)	(650,000)
Purchase Infrastructure Assets - Footpaths	3	(147,164)	0	(50,000)
Purchase Infrastructure Assets - Drainage	3	(125,000)	(17,179)	(50,000)
Purchase Infrastructure Assets - Other	3	(2,418,470)	(223,071)	(2,166,890)
Purchase Plant and Equipment	3	(1,783,280)	(871,061)	(944,000)
Purchase Furniture and Equipment	3	(251,000)	(88,510)	(95,000)
Grants / Contributions for Development of Assets		4,514,260	942,592	3,103,080
Proceeds from Disposal of Assets	4	1,583,053	2,196,340	3,413,000
Proceeds from Sale of Land Held for Resale		250,000		
Repayment of Debentures	5	(127,300)	(153,545)	(174,039)
Proceeds from New Debentures	5	1,071,000	250,000	250,000
Self-Supporting Loan Principal Income		1,119	32,854	16,224
Transfers to Reserves (Restricted Assets)	6	(958,596)	(3,162,881)	(1,263,289)
Transfers from Reserves (Restricted Assets)	6	1,806,291	368,094	689,155
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,448,641	971,686	498,317
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,448,641	218,366
<b>Amount Required to be Raised from Rates</b>	8	<u>(4,736,339)</u>	<u>(4,315,596)</u>	<u>(4,342,193)</u>

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

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

#### 1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting and Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), other mandatory professional reporting requirements, the Local Government Act 1995 and accompanying regulations. The budget is prepared on the accrual basis under the convention of historical cost accounting as modified by the accounting treatment relating to the revaluation of financial assets and liabilities at fair value through profit and loss and certain classes on non-current assets.

*Critical Accounting Estimates*

The preparation of a financial report 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.

(b) The Local Government Reporting Entity

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

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

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

(c) Actual Balances

Balances shown in budget documentation as previous year Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding off Figures

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

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

#### 1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in the financial report. The disclosure also includes the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

(f) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Statement of Financial Position and Balance Sheet are stated inclusive of applicable GST.

(g) Superannuation

The Shire of Wyndham East Kimberley contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both funds are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(h) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits (for the Balance Sheet these would have an original maturity of three months or less) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities on the Balance Sheet).

(i) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

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

(j) Inventories

*General*

Inventories are valued 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.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

#### 1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

##### *Land Held for Resale*

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of the land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

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

#### (k) Fixed Assets

##### *Initial Recognition*

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

##### *Revaluation*

Certain asset classes may be re-valued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

Those assets carried at a re-valued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be re-valued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

##### *Land Under Roads*

Land under roads is excluded from infrastructure in accordance with the transitional arrangements available under AASB 1045 and in accordance with legislative requirements.

#### (l) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are as per Council adopted policy F20 Asset Management Policy.



# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

### 1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Description	Estimated Useful life (years)
<u>Land and Buildings</u>	
Land	
Buildings	50
Minor Buildings and Building Improvements	10
<u>Furniture and Equipment</u>	
Computers	3
communications	5
Furniture	10
Equipment	5
<u>Plant and Equipment</u>	
Light Plant	3
Medium Plant	3
Heavy Plant	10
Minor Plant	10
<u>ROADS</u>	
Roads and Bridges	50
<u>RUNWAY/APRONS/TAXIWAYS</u>	
Runways/ Aprons/ Taxiways	15
<u>FOOTPATHS</u>	
Footpaths	20
<u>DRAINAGE</u>	
Drainage	10
<u>INFRASTRUCTURE - PARKS &amp; OVALS</u>	
Parks and Ovals	15
<u>INFRASTRUCTURE - OTHER</u>	
Street Lighting	15
Boat Ramps	15

(m) Investments and Other Financial Assets

*Classification*

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

#### 1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(ii) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the balance sheet.

(iii) *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) *Available-for-sale financial assets*

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

*Recognition and derecognition*

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows

from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

*Subsequent measurement*

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the income statement within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the income statement as part of revenue from continuing

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

#### 1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

operations when Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

##### *Impairment*

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss-measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the income statement. Impairment losses recognised in the income statement on equity instruments classified as available-for-sale are not reversed through the income statement.

##### (n) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

##### (o) Impairment

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

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

#### 1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

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

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

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

(p) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(q) Employee Benefits

The provision for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages, salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount that the municipality has a present obligation to pay resulting from employees' services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Long Service Leave (Long-term benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(r) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

#### 1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

##### *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.

##### (s) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

##### (t) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the company, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

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

##### (u) Joint Venture

The municipality's interest in a joint venture is to be recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the relevant items reported in the statement of financial position and operating statement.

##### (v) Comparative Figures

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

##### (w) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council 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



# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

Notes to and Forming Part of the Budget  
For the Year Ended 30 June 2009

### **1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
(i) Charging as Expenses:			
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	0	0	6,300
General Purpose Funding	0	0	
Law, Order, Public Safety	18,635	19,417	33,495
Health	2,983	3,108	29,505
Education and Welfare	58,254	60,697	11,025
Housing	78,947	82,258	33,705
Community Amenities	59,193	61,676	35,490
Recreation and Culture	367,060	382,456	363,720
Transport	1,136,073	1,183,725	1,705,620
Economic Services	0	0	21,000
Other Property and Services	753,323	784,921	464,940
	<u>2,474,467</u>	<u>2,578,258</u>	<u>2,704,800</u>
<b><u>By Class</u></b>			
Land and Buildings	437,090	421,411	501,795
Furniture and Equipment	168,247	191,073	91,980
Plant and Equipment	671,234	780,955	462,945
Roads	987,419	974,465	1,239,420
Footpaths	38,012	37,916	34,755
Drainage	22,637	22,736	106,155
Other Infrastructure	149,828	149,702	267,750
	<u>2,474,467</u>	<u>2,578,258</u>	<u>2,704,800</u>
<b>Borrowing Costs (Interest)</b>			
- Debentures ( <i>refer note 5(a)</i> )	155,325	125,364	144,519
	<u>155,325</u>	<u>125,364</u>	<u>144,519</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	217,634	242,045	160,000
- Other Funds	120,000	113,807	67,000
Other Interest Revenue ( <i>refer note 13</i> )	44,000	46,807	13,000
	<u>381,634</u>	<u>402,659</u>	<u>240,000</u>

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

### 2. REVENUES AND EXPENSES (Continued)

#### (b) Statement of Objective

##### Vision

For the Shire to be a thriving and vibrant community with unlimited opportunities.

##### Mission

To develop the Shire in a manner that will achieve the best possible social, cultural and economic outcomes for all.

##### Commitment

Council and staff will make decisions with integrity, transparency and consistency.

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

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

#### **GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue

#### **GOVERNANCE**

Administration and operation of facilities and services to members of Council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services

#### **LAW, ORDER, PUBLIC SAFETY**

Supervision of various by-laws, fire prevention, emergency services and animal control

#### **HEALTH**

Food quality and pest control, immunisation services, inspection of abattoir and operation of child health clinic

#### **EDUCATION AND WELFARE**

Operation of senior citizen's centre, day care centres and pre-school facilities; assistance to playgroups, retirement villages and other voluntary services

#### **HOUSING**

Provision of staff and residential housing

#### **COMMUNITY AMENITIES**

Rubbish Collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, maintenance of rest centre and storm water drainage maintenance

#### **RECREATION AND CULTURE**

Maintenance of halls, aquatic centres, recreation centres and various reserves; operation of library and community development services

#### **TRANSPORT**

Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets, traffic lights; depot maintenance. The Provision and operation of airport services

#### **ECONOMIC SERVICES**

The regulation and provision of tourism, area promotion, building control, noxious weeds and vermin control.

#### **OTHER PROPERTY & SERVICES**

Private works operation, plant repairs, operations and administrative costs

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

<b>3. ACQUISITION OF ASSETS</b>	<b>2008/09 Budget \$</b>
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
Governance	70,000
General Purpose Funding	0
Law, Order, Public Safety	80,000
Health	0
Education and Welfare	0
Housing	800,000
Community Amenities	120,000
Recreation and Culture	2,277,334
Transport	7,012,316
Economic Services	0
Other Property and Services	1,350,280
	<b><u>11,709,930</u></b>
<b><u>By Class</u></b>	
Land Held for Resale	750,000
Land and Buildings	1,471,000
Plant and Equipment	1,783,280
Furniture and Equipment	151,000
Infrastructure Assets - Roads	3,864,016
Infrastructure Assets - Parks	1,000,000
Infrastructure Assets - Footpaths	147,164
Infrastructure Assets - Drainage	125,000
Infrastructure Assets - Other	2,418,470
	<b><u>11,709,930</u></b>

To obtain further details of Asset Aquisitions refer to attachment  
- Acquisition of Assets - 2008/09 Budget

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

#### 4. DISPOSALS OF ASSETS

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

##### By Program

	Net Book Value	Sale Proceeds	Profit(Loss)
	2008/09 BUDGET \$	2008/09 BUDGET \$	2008/09 BUDGET \$
<b>Education and Welfare</b>			
Ewin Centre Land	0	994,423	994,423
Ewin Centre Building	130,577	130,577	0
<b>Other Property and Services</b>			
P307 - 4WD Backhoe	12,672	39,050	26,378
P329 - 4WD Backhoe	3,498	30,000	26,502
P310 - 7 Tonne Tip Truck	12,755	58,003	45,248
P330 - 7 Tonne Tip Truck	0	50,000	50,000
P332 - 3 Tonne Tip Truck	10,064	25,000	14,936
P344 - Ride on Mower (AP)	0	5,000	5,000
P342 - 3.5 Tonne Dual Cab Tip Truck (AP)	5,379	15,000	9,621
P102 - Large 4WD Station Sedan	28,476	38,000	9,524
P101 - Mid Sized 4WD Station Sedan	12,484	28,000	15,516
P104 - Mid Sized 4WD Station Sedan	14,699	20,000	5,301
P105 - Mid Sized 4WD Station Sedan	13,707	20,000	6,293
P201 - 4WD Dual Cab Utility	16,504	20,000	3,496
P207 - 4WD Utility	2,921	15,000	12,079
P302 - 4WD Tray Top Utility	0	15,000	15,000
P303 - 4WD Utility	12,231	20,000	7,769
P326 - 4WD Dual Cab Utility	13,002	20,000	6,998
P327 - 2WD Tray Top Utility	12,862	12,000	(862)
P328 - 4WD Utility	14,052	12,000	(2,052)
P341 - 2WD Utility - (AP)	11,024	15,000	3,976
Minor Plant	1,000	1,000	0
	327,907	1,583,053	1,255,146

##### By Class

	Net Book Value	Sale Proceeds	Profit(Loss)
	2008/09 BUDGET \$	2008/09 BUDGET \$	2008/09 BUDGET \$
Land Held for Resale	-	-	-
Land and Buildings	130,577	1,125,000	994,423
Plant and Equipment	197,330	458,053	260,723
Furniture and Equipment	0	0	0
Infrastructure Assets - Roads	0	0	0
Infrastructure Assets - Parks	0	0	0
Infrastructure Assets - Footpaths	0	0	0
Infrastructure Assets - Drainage	0	0	0
Infrastructure Assets - Other	0	0	0
	327,907	1,583,053	1,255,146

##### Summary

	<b>2007/08</b>
	<b>BUDGET</b>
	<b>\$</b>
Profit on Asset Disposals	1,258,060
Loss on Asset Disposals	(2,914)
	1,255,146



# Shire of Wyndham East Kimberley Adopted Budget 2008-09

Notes to and Forming Part of the Budget  
For the Year Ended 30 June 2009

## 5. INFORMATION ON BORROWINGS

### (a) Debenture Repayments

Particulars	Principal 1-Jul-08	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2008/09 Budget \$	2007/08 Actual \$	2008/09 Budget \$	2007/08 Actual \$	2008/09 Budget \$	2007/08 Actual \$
<b>Education and Welfare</b>								
L 117 Kununurra Childcare Centre	896,220		29,289	27,660	866,931	896,220	51,315	52,810
<b>Housing</b>								
L115 Staff Housing	126,123		8,864	8,344	117,259	126,123	7,405	7,955
L120 Staff Housing		700,000	0	0	700,000	0	13,125	0
<b>Recreation and Culture</b>								
L109 Ord River Sports Club*	0		0	10,129	0	0	0	141
L113 KNX Aquatic Centre Refurbishment	704,714		49,530	46,622	655,184	704,714	41,376	44,454
L114 WYN Recreation Centre	295,601		20,775	19,557	274,826	295,601	17,357	18,645
L118 KNX Youth Centre	250,000		17,723	0	232,277	250,000	17,765	50
L 119 Multi Purpose Courts		371,000	0	0	371,000	0	6,956	0
<b>Economic Services</b>								
L104 Tourism House*	0		0	18,950	0	0	0	364
L116 Agricultural Society Caravan Park*	1,119		1,119	3,775	0	1,119	26	202
<b>Other Property and Services</b>								
L96 KNX Depot	0		0	18,508	0	0	0	743
	<b>2,273,777</b>	<b>1,071,000</b>	<b>127,300</b>	<b>153,545</b>	<b>3,217,477</b>	<b>2,273,777</b>	<b>155,325</b>	<b>125,364</b>

All debenture repayments are to be financed by general purpose revenue.

\* Loans 109, 104, and 116 are self supporting community loans

### (b) New Debentures - 2007/08

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
	Budget							
L120 Staff Housing	700,000	WATC	Debenture	10	164,000	7.5	700,000	0
L 119 Multi Purpose Courts	371,000	WATC	Debenture	1	53,000	7.5	371,000	

### (c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2008 nor is it expected to have unspent debenture funds as at 30th June 2009.

### (d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility.

It is not anticipated that an overdraft facility will be required to be utilised during 2008/09

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
<b>6. RESERVES</b>			
<b>Cash Backed Reserves</b>			
<b>(a) Waste Management</b>			
Opening Balance	295,083	98,478	98,478
Amount Set Aside / Transfer to Reserve	47,705	196,605	4,920
Amount Used / Transfer from Reserve	0	0	0
	<u>342,788</u>	<u>295,083</u>	<u>103,398</u>
<b>(b) Airport General</b>			
Opening Balance	3,211,398	2,204,718	2,204,718
Amount Set Aside / Transfer to Reserve	96,342	1,006,680	110,200
Amount Used / Transfer from Reserve	(741,906)	0	(529,773)
	<u>2,565,834</u>	<u>3,211,398</u>	<u>1,785,145</u>
<b>(c) Plant and Equipment</b>			
Opening Balance	288,125	364,091	364,091
Amount Set Aside / Transfer to Reserve	17,288	24,034	18,205
Amount Used / Transfer from Reserve	(200,000)	(100,000)	(100,000)
	<u>105,413</u>	<u>288,125</u>	<u>282,296</u>
<b>(d) Tourism Infrastructure</b>			
Opening Balance	0	5,289	5,289
Amount Set Aside / Transfer to Reserve		0	
Amount Used / Transfer from Reserve		(5,289)	(5,289)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(e) Recreation Participation</b>			
Opening Balance	17,405	16,321	16,321
Amount Set Aside / Transfer to Reserve	1,044	1,084	
Amount Used / Transfer from Reserve	(17,000)	0	(16,321)
	<u>1,449</u>	<u>17,405</u>	<u>0</u>
<b>(f) Leisure Centre</b>			
Opening Balance	63,382	59,433	59,433
Amount Set Aside / Transfer to Reserve	3,803	3,949	2,970
Amount Used / Transfer from Reserve		0	
	<u>67,185</u>	<u>63,382</u>	<u>62,403</u>
<b>(g) Parking</b>			
Opening Balance	143,788	134,830	134,830
Amount Set Aside / Transfer to Reserve	8,627	8,958	6,740
Amount Used / Transfer from Reserve		0	
	<u>152,415</u>	<u>143,788</u>	<u>141,570</u>

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

	2007/08 Budget \$	2006/07 Actual \$	2007/08 Budget \$
<b>6. RESERVES (CONT'D)</b>			
<b>Cash Backed Reserves</b>			
<b>(h) Non-Portable Water</b>			
Opening Balance	68,707	64,427	64,427
Amount Set Aside / Transfer to Reserve	4,123	4,280	3,200
Amount Used / Transfer from Reserve		0	
	<u>72,830</u>	<u>68,707</u>	<u>67,627</u>
<b>(i) Civic Buildings</b>			
Opening Balance	5,640	0	0
Amount Set Aside / Transfer to Reserve	339	5,640	5,689
Amount Used / Transfer from Reserve		0	
	<u>5,979</u>	<u>5,640</u>	<u>5,689</u>
<b>(j) East Kimberley Tourism</b>			
Opening Balance	64,864	60,823	60,823
Amount Set Aside / Transfer to Reserve	13,892	4,041	3,040
Amount Used / Transfer from Reserve		0	
	<u>78,756</u>	<u>64,864</u>	<u>63,863</u>
<b>(k) Foreshore</b>			
Opening Balance	28,753	19,460	19,460
Amount Set Aside / Transfer to Reserve	51,725	9,293	8,200
Amount Used / Transfer from Reserve	(30,000)	0	
	<u>50,478</u>	<u>28,753</u>	<u>27,660</u>
<b>(l) Public Open Space</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve			
Amount Used / Transfer from Reserve			
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(m) Information Technology</b>			
Opening Balance	0	7,772	7,772
Amount Set Aside / Transfer to Reserve		0	
Amount Used / Transfer from Reserve	0	(7,772)	(7,772)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(n) Staff Entitlement</b>			
Opening Balance	87,100	81,673	81,673
Amount Set Aside / Transfer to Reserve	5,226	5,427	4,100
Amount Used / Transfer from Reserve		0	
	<u>92,326</u>	<u>87,100</u>	<u>85,773</u>
<b>(o) Staff Housing</b>			
Opening Balance	17,900	16,785	16,785
Amount Set Aside / Transfer to Reserve	1,074	1,115	850
Amount Used / Transfer from Reserve			
	<u>18,974</u>	<u>17,900</u>	<u>17,635</u>

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

	2007/08 Budget \$	2006/07 Actual \$	2007/08 Budget \$
<b>6. RESERVES (CONT'D)</b>			
<b>Cash Backed Reserves</b>			
<b>(p) Recreation Hardcourts</b>			
Opening Balance	40,696	33,472	33,472
Amount Set Aside / Transfer to Reserve	7,442	7,224	175
Amount Used / Transfer from Reserve	(40,000)	0	(30,000)
	<u>8,138</u>	<u>40,696</u>	<u>3,647</u>
<b>(q) Bio Security</b>			
Opening Balance	150,673	0	0
Amount Set Aside / Transfer to Reserve	59,040	150,673	155,000
Amount Used / Transfer from Reserve		0	
	<u>209,713</u>	<u>150,673</u>	<u>155,000</u>
<b>(r) Aboriginal Health Vehicle</b>			
Opening Balance	10,000	0	0
Amount Set Aside / Transfer to Reserve	10,600	10,000	10,000
Amount Used / Transfer from Reserve		0	
	<u>20,600</u>	<u>10,000</u>	<u>10,000</u>
<b>(s) Childcare</b>			
Opening Balance	10,000	0	0
Amount Set Aside / Transfer to Reserve	505,600	10,000	80,000
Amount Used / Transfer from Reserve		0	
	<u>515,600</u>	<u>10,000</u>	<u>80,000</u>
<b>(t) Parks</b>			
Opening Balance	1,458,845	0	0
Amount Set Aside / Transfer to Reserve	43,765	1,713,878	850,000
Amount Used / Transfer from Reserve	(777,385)	(255,033)	
	<u>725,225</u>	<u>1,458,845</u>	<u>850,000</u>
<b>(u) Developer Contributions - Egret Close</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	80,961	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>80,961</u>	<u>0</u>	<u>0</u>
<b>Total Cash Backed Reserves</b>	<u><u>5,114,664</u></u>	<u><u>5,962,359</u></u>	<u><u>3,741,706</u></u>

All of the above reserve accounts are to be supported by money held in financial institutions.

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

Notes to and Forming Part of the Budget  
For the Year Ended 30 June 2009

	2007/08 Budget \$	2006/07 Actual \$	2007/08 Budget \$
<b>6. RESERVES (CONT'D)</b>			
<b>Cash Backed Reserves</b>			
<b>Summary of Transfers To Cash Backed Reserves</b>			
<b>Transfers to Reserves</b>			
Waste Management	47,705	196,605	4,920
Airport General	96,342	1,006,680	110,200
Plant and Equipment	17,288	24,034	18,205
Tourism Infrastructure	0	0	0
Recreation Participation	1,044	1,084	0
Leisure Centre	3,803	3,949	2,970
Parking	8,627	8,958	6,740
Non-Portable Water	4,123	4,280	3,200
Civic Buildings	339	5,640	5,689
East Kimberley Tourism	13,892	4,041	3,040
Foreshore	51,725	9,293	8,200
Public Open Space	0	0	0
Information Technology	0	0	0
Staff Entitlement	5,226	5,427	4,100
Staff Housing	1,074	1,115	850
Recreation Hardcourts	7,442	7,224	175
Bio Security	59,040	150,673	155,000
Aboriginal Health Vehicle	10,600	10,000	10,000
Childcare	505,600	10,000	80,000
Parks	43,765	1,713,878	850,000
Developer Contributions - Egret Close	80,961		
	958,596	3,162,881	1,263,289



# Shire of Wyndham East Kimberley Adopted Budget 2008-09

Notes to and Forming Part of the Budget  
For the Year Ended 30 June 2009

	2007/08 Budget \$	2006/07 Actual \$	2007/08 Budget \$
<b>6. RESERVES (CONT'D)</b>			
<b>Cash Backed Reserves</b>			
<b>Summary of Transfers To Cash Backed Reserves</b>			
<b>Transfers from Reserves</b>			
Waste Management	0	0	0
Airport General	(741,906)	0	(529,773)
Plant and Equipment	(200,000)	(100,000)	(100,000)
Tourism Infrastructure	0	(5,289)	(5,289)
Recreation Participation	(17,000)	0	(16,321)
Leisure Centre	0	0	0
Parking	0	0	0
Non-Portable Water	0	0	0
Civic Buildings	0	0	0
East Kimberley Tourism	0	0	0
Foreshore	(30,000)	0	0
Public Open Space	0	0	0
Information Technology	0	(7,772)	(7,772)
Staff Entitlement	0	0	0
Staff Housing	0	0	0
Recreation Hardcourts	(40,000)	0	(30,000)
Bio Security	0	0	0
Aboriginal Health Vehicle	0	0	0
Childcare	0	0	0
Parks	(777,385)	(255,033)	0
Developer Contributions - Egret Close	0		
	<u>(1,806,291)</u>	<u>(368,094)</u>	<u>(689,155)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(847,695)</u>	<u>2,794,787</u>	<u>574,134</u>

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

### 6. RESERVES (CONT'D)

#### **Cash Backed Reserves**

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

#### **Waste Management**

This reserve is for the upgrade and rationalisation of Refuse Disposal Facilities within the Shire.

#### **Airport General**

This reserve is for the improvement of Council's airport facilities, and also acts as the "float" for transferring the profit or loss on the operations of the airports inline with Council Policy F4

#### **Plant and Equipment Replacement**

This reserve is for the purchase of major plant and equipment

#### **Tourism Infrastructure**

This reserve is for the infrastructure projects intended to improve the attractiveness of the Shire to visitors

#### **Recreation Participation**

This reserve is for projects that encourage an increase in recreation participation for residents of the Shire.

#### **Leisure Centre**

This reserve is for the capital maintenance and upgrading of the Kununurra Leisure Centre

#### **Parking**

This Reserve is for the land purchase and/or the construction and maintenance of vehicle parking facilities with the Shire.

#### **Non-Potable Water**

This reserve is for the development of non-potable water supply in Wyndham

#### **Civic Buildings**

This reserve is for the construction and/or capital maintenance of Civic Buildings within the Shire.

#### **East Kimberley Tourism**

This is for the capital maintenance and/or upgrading of the East Kimberley Tourism House.

#### **Foreshore**

This reserve is for maintaining the foreshore of Lake Kununurra, funded from the contributions of leases on portion of Reserve 41812

#### **Public Open Space Reserve**

This reserve is for the purpose of maintaining and developing Public Open Space within the townsites of Kununurra and Wyndham

#### **Information Technology Replacement**

This reserve is for the purpose of replacing the shire's information technology network, communication equipment, hardware and software

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

#### 6. RESERVES (CONT'D)

##### **Cash Backed Reserves**

##### **Staff Entitlement**

This reserve is to provide for Shire employee entitlements

##### **Staff Housing**

This reserve is for the purpose of providing for staff housing requirements

##### **Recreation Hardcourts**

This Reserve is for purpose of providing for future capital upgrade of Recreational Hardcourts

##### **Bio Security**

To hold funds for use in emergency situations that threaten the bio security of the East Kimberley

##### **Aboriginal Health Vehicle**

To provide for the replacement of the vehicle funded through Aboriginal Health Grants

##### **Childcare**

To hold lease payments from Kununurra Childcare Centre to provide for the capital maintenance of the building

##### **Parks**

To hold the funds from the sale of parks provided by the State to undertake major upgrades and to establish new parks and public open spaces in the Shire

##### **Developer Contributions - Egret Close**

To hold funds from developers for the construction of Egret Close

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

	2008/09 Budget \$	2007/08 Actual \$
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	731,334	761,215
Cash - Restricted	5,149,664	6,587,585
Receivables	213,166	1,146,893
Inventories	5,500	7,834
	6,099,664	8,503,527
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	(950,000)	(1,092,530)
<b>NET CURRENT ASSET POSITION</b>	5,149,664	7,410,997
Less: Cash - Restricted	(5,149,664)	(5,962,356)
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	0	1,448,641

The estimated surplus/(deficiency) c/fwd in the 2007/08 actual column represents the surplus (deficit) brought forward as at 1 July 2008.

The estimated surplus/(deficiency) c/fwd in the 2008/09 budget column represents the surplus (deficit) carried forward as at 30 June 2009.

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

Notes to and Forming Part of the Budget  
For the Year Ended 30 June 2009

## 8. RATING INFORMATION - 2008/09 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Budgeted Rate Revenue \$	Budgeted Interim Rates \$	Budgeted Back Rates \$	Budgeted Total Revenue \$	2007/08 Actual \$
<b>Differential General Rate</b>								
GRV - Townsites	10.6899	1,373	31,454,620	3,197,311	20,000		3,217,311	2,927,769
GRV - Other	10.6899	2	116,480	12,452			12,452	11,529
UV - Rural Agriculture 1	0.4257	92	103,996,100	436,853			436,853	401,692
UV - Rural Agriculture 2	0.5466	105	40,188,000	219,668			219,668	201,922
UV - Rural Living	0.6619	92	21,494,000	142,269			142,269	130,645
UV - Pastoral	7.9210	25	2,601,253	205,570			205,570	186,995
UV - Mining	9.9286	99	3,234,779	298,467			298,467	278,001
<b>Sub-Totals</b>		1,788	203,085,232	4,512,589	20,000	0	4,532,589	4,138,553
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV - Townsites	750	341		255,750			255,750	249,200
GRV - Other	750	0		0			0	0
UV - Rural Agriculture 1	750	16		12,000			12,000	9,000
UV - Rural Agriculture 2	750	6		4,500			4,500	
UV - Rural Living	750	0		0			0	
UV - Pastoral	750	2		1,500			1,500	1,500
UV - Mining	750	120		90,000			90,000	75,750
<b>Sub-Totals</b>		485	0	363,750	0	0	363,750	335,450
Specified Area Rates (Note 9)							4,896,339 0	4,474,003
Discounts							(160,000)	(158,407)
Excess Rates 30/06/2008							(30,965)	
<b>Totals</b>							4,736,339	4,315,596



# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

Notes to and Forming Part of the Budget  
For the Year Ended 30 June 2009

### 8. RATING INFORMATION (CONT'D) - 2008/09 FINANCIAL YEAR

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

The general rates detailed above for the 2008/09 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

#### Differential Rates

A Public Notice pursuant to Section 6.36(1) of the Local Government Act 1995 was published in the Kimberley Echo on 7 July 2008. Submissions from electors and ratepayers were invited up to 4.00pm on 25 July 2008. The Differential Rates advertised are detailed in the table below.

The UV Differential rates adopted are different to these advertised rates due to a UV revaluation being received after the notice was published.

The adopted rates raise the same total rates from each rating category as the advertised rates except for Mining Rates where Council adopted the rate in the dollar as advertised.

	Cents in the dollar	Min Rate \$
GRV - Townsites	10.6899	750
GRV - Other	10.6899	750
UV - Rural Agricultural 1	0.6205	750
UV - Rural Agricultural 2	0.6243	750
UV - Rural Living	0.8279	750
UV - Mining	9.9286	750
UV - Pastoral	8.181	750

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

#### 9. SPECIFIED AREA RATE - 2008/09 FINANCIAL YEAR

The Shire of Wyndham East Kimberley did not have an specified area rates for 2007/08 and does not plan to raise any specified area rates in 2008/09

#### 10. SERVICE CHARGES - 2008/09 FINANCIAL YEAR

The Shire of Wyndham East Kimberley does not impose a service charge on any of the prescribed services listed under Local Government (Financial Management) Regulations 1996, regulation 54.

11. FEES & CHARGES REVENUE	2008/09 Budget \$	2007/08 Actual \$
Governance	2,000	1,690
General Purpose Funding	9,000	8,119
Law, Order, Public Safety	14,500	16,237
Health	30,790	54,363
Education and Welfare	60,000	72,067
Housing	71,350	69,769
Community Amenities	1,042,689	1,047,991
Recreation & Culture	319,100	268,903
Transport	2,907,500	2,298,092
Economic Services	91,750	115,412
Other Property & Services	5,000	115
	4,553,679	3,952,758

#### 12. RATE PAYMENT DISCOUNTS, WAIVERS & CONCESSIONS. - 2008/09 FINANCIAL YEAR

A discount of 5% of the current rates levied (excluding service charges) will be offered to rate payers whose payment of the full amount owing, including arrears, and service charges is received on or before 12 September 2008 or 14 days after the date of service appearing on the rate notice whichever is later.

The discount will not apply to interim rates issued after the billing date. The total value of the discount is estimated to be \$160,000

Apart from the discount offered on rates, no other discounts or concessions are incorporated within the budget.

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

### 13. INTEREST CHARGES AND INSTALMENTS - 2008/09 FINANCIAL YEAR

Rates are due and payable on 6 October 2008 or 35 days after the date of service appearing on the rate notice whichever is later.

An interest rate of 11% will be charged on all rate payments which are late. It is estimated this will generate income of \$35,000.

#### Instalment Options

Instalment options are available to ratepayers for payment of their rates.

##### Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 6 October 2008 or 35 days after the date of service appearing on the rate notice whichever is later.

##### Option 2 (Two Instalments)

First instalment to be received on or before 6 October 2008 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and half of the current rates and service charges. The second instalment to be made on 9 February 2009 or four months and 35 days from service of rates notice whichever is later.

##### Option 3 (Four Instalments)

First instalment to be received on or before 6 October 2008 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and half of the current rates and service charges. The second, third and fourth instalments are on 8 December 2008, 9 February 2009 and 9 April 2009 or at two month intervals whichever is later.

The cost of instalment plans will comprise a simple interest of 5.5%p.a calculated from the date of the first instalment is due, together with an administration fee of \$5.00 for each instalment notice (ie \$15 for option 2)

The revenue from the imposition of the interest and administration charge under this option is estimated at \$13,000 as is dessected as follows:

	2008/09 Budget \$
Administration Charges	4,000
Interest Charges	9,000
	13,000
	13,000

### 14. COUNCILLORS' REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2008/09 Budget \$	2007/08 Actual \$
Meeting Fees	57,750	46,923
President's Allowance	10,500	10,000
Deputy President's Allowance	2,625	2,500
Travelling Expenses	5,000	6,146
Technology Allowance	9,000	8,385
Telecommunications Allowance	21,600	20,123
	106,475	94,077
	106,475	94,077

# Shire of Wyndham East Kimberley

## Adopted Budget 2008-09

### Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

#### 15. NOTES TO THE CASH FLOW STATEMENT

##### (a) Reconciliation of Cash

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

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
Cash - Unrestricted	731,334	761,215	70,000
Cash - Restricted	5,149,664	6,587,585	3,741,706
	<u>5,880,998</u>	<u>7,348,800</u>	<u>3,811,706</u>

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

##### Reserves

Waste Management	342,788	295,083	103,398
Airport General	2,565,834	3,211,398	1,785,145
Plant and Equipment	105,413	288,125	282,296
Tourism Infrastructure	0	0	0
Recreation Participation	1,449	17,405	0
Leisure Centre	67,185	63,382	62,403
Parking	152,415	143,788	141,570
Non-Portable Water	72,830	68,707	67,627
Civic Buildings	5,979	5,640	5,689
East Kimberley Tourism	78,756	64,864	63,863
Foreshore Reserve	50,478	28,753	27,660
Public Open Space	0	0	0
Information Technology	0	0	0
Staff Entitlement	92,326	87,100	85,773
Staff Housing	18,974	17,900	17,635
Recreation Hard courts	8,138	40,696	3,647
Bio Security	209,713	150,673	155,000
Aboriginal Health Vehicle	20,600	10,000	10,000
Childcare	515,600	10,000	80,000
Parks	725,225	1,458,845	850,000
Developer Contributions - Egret Close	80,961	0	0
	<u>5,114,664</u>	<u>5,962,359</u>	<u>3,741,706</u>

##### Other Restricted Cash

Sustainable Regions Grant (Transport)	0	26,300	0
Ord River Catchment NRM (Enviro Officer)	0	114,731	0
Community Development	0	72,070	0
HYPE	0	15,000	0
Club Development Officer (DSR)	35,000	36,498	0
Aboriginal Access Roads (Special Projects)	0	73,416	0
Flood Damage Claim	0	206,250	0
Developer Contributions (Egret Close)	0	80,961	0
	<u>35,000</u>	<u>625,226</u>	<u>0</u>

##### Total Restricted Cash

<u>5,149,664</u>	<u>6,587,585</u>	<u>3,741,706</u>
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# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

### 15. NOTES TO THE CASH FLOW STATEMENT

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

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
Net Result	5,368,895	4,122,344	5,761,364
Depreciation	2,474,467	2,578,258	2,704,800
(Profit)/Loss on Sale of Asset	(1,255,146)	(2,012,835)	(2,964,676)
(Increase)/Decrease in Receivables	933,727	(161,963)	354,565
(Increase)/Decrease in Inventories	2,334	5,309	1,356
Increase/(Decrease) in Payables	(120,000)	172,866	(67,358)
Increase/(Decrease) in Employee Provisions	(22,530)	50,000	(20,000)
Grants/Contributions for the Development of Assets	(4,514,260)	(942,592)	(3,103,080)
<b>Net Cash from Operating Activities</b>	<u><u>2,867,487</u></u>	<u><u>3,811,387</u></u>	<u><u>2,666,971</u></u>

#### (c) Undrawn Borrowing Facilities Credit Standby Arrangements

Bank Overdraft limit	0	0	1,000,000
Bank Overdraft at Balance Date	0	0	
Credit Card limit			40,000
Credit Card Balance at Balance Date	0	0	
<b>Total Amount of Credit Unused</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>1,040,000</u></u>

#### Loan Facilities

Loan Facilities in use at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Unused Loan Facilities at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Notes to and Forming Part of the Budget For the Year Ended 30 June 2009

### 16. TRUST FUNDS

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

Detail	Balance 01-Jul-08 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-09 \$
Housing Bond	4,360	4,000	(3,360)	5,000
ASIC - Airport Security Card	3,900	1,000	(800)	4,100
Footpath Bonds	4,800	900		5,700
Hall Hire Bonds Kununurra Leisure Centre	1,000	5,000	(5,000)	1,000
Hall Hire Bonds Peter Reid Memorial Hall	1,000	1,000	(2,000)	0
	<u>15,060</u>	<u>11,900</u>	<u>(11,160)</u>	<u>15,800</u>

### 17. MAJOR LAND TRANSACTIONS

The Shire of Wyndham East Kimberley owns buildings known as the Ewin Centre. This is a childcare facility used by a community group. The land these buildings are built on is owned by the State Government. In 2006/07 the land was transferred to the Shire to enable the sale of the Ewin Centre.

The condition of land transfer is that the funds from the sale of this property is to be used for childcare. The construction of a the new chilcare building is completed. Municipal and Loan funds as well as grants have been used to fund the construction. Municipal Funds were used to enable to project to be completed. These funds will be recovered from the sale proceeds to use for other purposes. Sale proceeds in excess of the Municipal Funds already expended will be transferred into a reserve for use in maintenance of the new childcare building and repayment of the loan.

This transaction was budgeted for in the 2007/08 budget but has been carried forward into the current budget due to settlement on the property being delayed until July 2008.

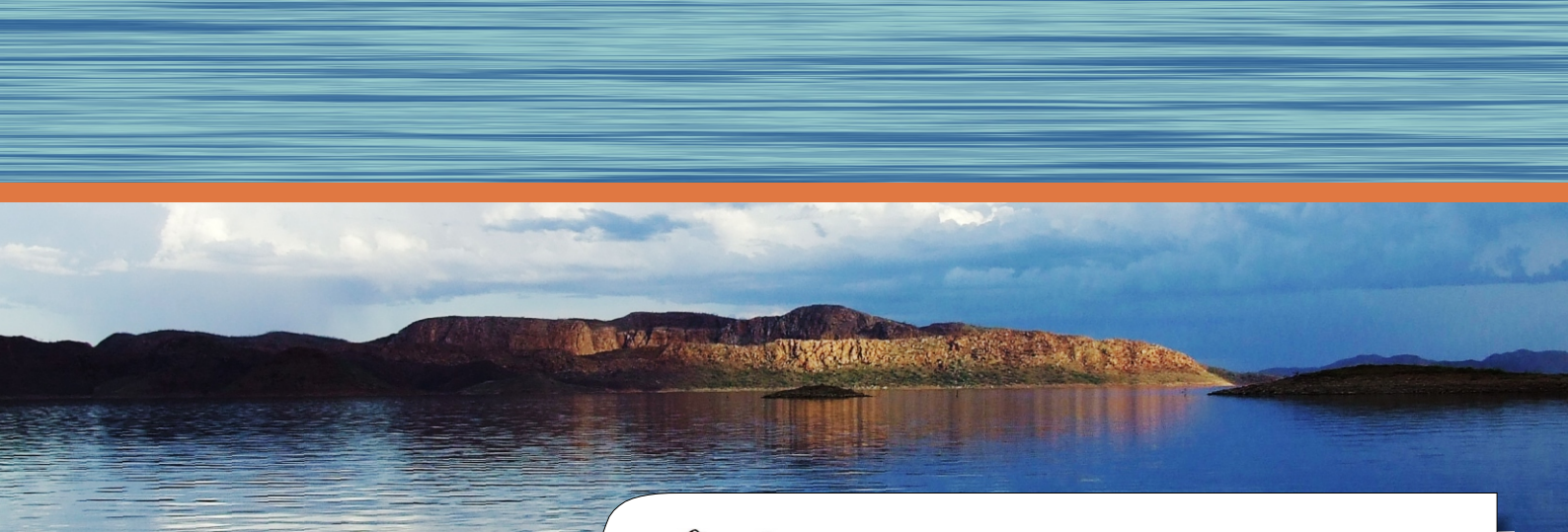
Further details relating to the sale is at Note 4 - Disposal of Assets.

Details of the related Reserve transactions is at Note 6 - Reserves.

### 18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2008/09





*Shire of*  
**Wyndham East Kimberley**

# Budget Schedules

## 2008-09



# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Asset Additions Schedule by Asset Class

Details	Description	General Ledger	Job	Estimated Cost	Reserve Funding	Loan Funded	Sale Assets	Grants	Other Funds	Net Cost to Council	Revenue Source	Revenue GL
<b>Land Held for Resale</b>												
East Kimberley Regional Airport	Land Subdivision - Stage One	4120716		500,000	450,000			50,000		-	Airport Reserve	3120712
Wyndham Airport	Land Subdivision Rural Residential	4120810		250,000	250,000					-	Airport Reserve	
				750,000	700,000	-	-	50,000	-	-		
<b>Land and Buildings</b>												
Administration Building	Purchase Land	4040210		56,000						56,000		
Staff Housing	2 x new 3x2 in Lakeside	4090111		800,000		700,000		100,000		-	Country Housing Authority	3090110
East Kimberley Regional Airport	CBS Building Extensions	4120715		260,000	130,000				130,000	-	Airport Reserve / DOTARS	3120711
Wyndham Airport	Unisex disabled access toilet	4120811		30,000	30,000					-	Airport Reserve	
Wyndham Airport	Upgrade Office	4120812		30,000	30,000					-	Airport Reserve	
Celebrity Tree Park	Toilet	4100810		90,000				30,000		60,000	Rec Boating (DPI)	3100810
Bastion	Eco Tiolet	4100811		25,000						25,000		
EK Volunteer Marine Rescue	Shed	4050410		80,000				40,000		40,000	Grant to be sourced	3050410
				1,371,000	190,000	700,000	-	170,000	130,000	181,000		
<b>Furniture and Equipment</b>												
Kununurra Youth Centre	Fitout	4101210		100,000				100,000		-	Lotterywest	3101210
Information Technology	Printer Replacements	4140612		10,000						10,000		
Information Technology	Laptop and Desktop Upgrades	4140611		34,000						34,000		
Information Technology	Server and Network Upgrades	4140610		73,000						73,000		
Chambers, Interview Room, CEO	Electronic Whiteboards	4040211		10,000						10,000		
Kununurra Chambers	Table and Additional Chairs	4040212		4,000						4,000		
Wyndham Youth Services	Equipment (setup)	4101211		20,000				20,000		-	Lotterywest	3101211
				251,000	-	-	-	120,000	-	131,000		

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Asset Additions Schedule by Asset Class

Details	Description	General Ledger	Job	Estimated Cost	Reserve Funding	Loan Funded	Sale Assets	Grants	Other Funds	Net Cost to Council	Revenue Source	Revenue GL
<b>Plant and Equipment</b>											-	
East Kimberley Regional Airport	Checked Baggage Screening (CBS)	4120713		550,000	80,000				470,000	-	Airport Reserve / DOTARS	3120711
Heavy Plant	P307 - 4WD Backhoe	4140810		125,000	85,000		39,050			950	Plant Reserve / Trade	3140810
Heavy Plant	P - 4WD Backhoe	4140810		95,000	65,000		30,000			-	Plant Reserve / Trade	3140810
Heavy Plant	P305 - Grader (overhaul)	4140810		30,000						30,000		
Medium Plant	P - 7 Tonne Tip Truck	4140811		80,280			58,003			22,277	Trade	3140812
Medium Plant	P330 - 7 Tonne Tip Truck	4140811		150,000	50,000		50,000			50,000	Plant Reserve / Trade	3140812
Medium Plant	P332 - 3 Tonne Tip Truck	4140811		70,000			25,000			45,000	Trade	3140812
Medium Plant	P344 - Ride on Mower	4120714		20,000	15,000		5,000			-	Airport Reserve / Trade	3120714
Medium Plant	New - ROM 1800 Cut	4140811		35,000						35,000	Trade	3140812
Medium Plant	New - Equipment Trailer	4140811		9,000						9,000	Trade	3140812
Medium Plant	P342 - 3.5 Tonne Dual Cab Tip Trk	4140811		70,000			15,000			55,000	Trade	3140812
Light Plant	New - 2WD tray Top Utility	4140812		30,000						30,000	Trade	3140811
Light Plant	P102 - Large 4WD Stn Sdn	4140812		73,000			38,000			35,000	Trade	3140811
Light Plant	P101 - Mid Sized 4WD Stn Sdn	4140812		52,000			28,000			24,000	Trade	3140811
Light Plant	P104 - Mid Sized 4WD Stn Sdn	4140812		52,000			20,000			32,000	Trade	3140811
Light Plant	P105 - Mid Sized 4WD Stn Sdn	4140812		52,000			20,000			32,000	Trade	3140811
Light Plant	P201 - 4WD Dual Cab Utility	4140812		40,000			20,000			20,000	Trade	3140811
Light Plant	P207 - 4WD Utility	4140812		35,000			15,000			20,000	Trade	3140811
Light Plant	P302 - 4WD Tray Top Utility	4140812		35,000			15,000			20,000	Trade	3140811
Light Plant	P303 - 4WD Utility	4140812		35,000			20,000			15,000	Trade	3140811
Light Plant	P326 - 4WD Dual Cab Utility	4140812		38,000			20,000			18,000	Trade	3140811
Light Plant	P327 - 2WD Tray Top Utility	4140812		33,000			12,000			21,000	Trade	3140811
Light Plant	P328 - 4WD Utility	4140812		39,000			12,000			27,000	Trade	3140811
Light Plant	P341 - 2WD Utility - Airport	4120714		30,000	15,000		15,000			-	Airport Reserve / Trade	3120714
Minor Plant	Various	4140813		5,000			1,000			4,000	Trade	3140813
				1,783,280	310,000	-	458,053	-	470,000	545,227		

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Asset Additions Schedule by Asset Class

Details	Description	General Ledger	Job	Estimated Cost	Reserve Funding	Loan Funded	Sale Assets	Grants	Other Funds	Net Cost to Council	Revenue Source	Revenue GL
<b>Infrastructure Assets - Roads</b>											-	
Cave Springs Road	Re-sheet	4120214	91202	160,000						160,000		
Weaber Plain Road	Reconstruct and Seal	4120212		115,000						115,000		
Coolibah Drive	Reconstruct	4120215	91203	1,320,000				1,250,000		70,000	R2R	3120214
River Farm Road	Reconstruct	4120216	91204	200,000						200,000	Carry forward R2R	N/A
Flood Damage Claim 2006	Reconstruct Concrete Floodway	4120253	91210	275,000						275,000		
Mulligans Lagoon	Re-sheet & floodway Improvements	4120217	91205	60,000						60,000		
Ivanhoe Road	Road Shoulder repairs	4120218	91206	50,000						50,000		
Crossing Falls Road	Road Shoulder repairs	4120219	91207	25,000						25,000		
Various townsite	Road Reseals	4120211		160,000						160,000		
Kalumbaru Road	Re-sheet	4120210	91201	708,500				708,500		-	Aboriginal Access Roads - State & Federal	3120211 3120210
Kalumbaru Road (Carry Forward)	Re-sheet	4120210		320,416				247,000		73,416	Aboriginal Access Roads - State & Federal	3120211 3120210
Weaber Plain Road	Reconstruct	4120213		425,100				283,400		141,700	Regional Road Group	3120212
Rattlepod Court	Reconstruct	4120220		10,000						10,000		
Konkerberry Drive	Reconstruct	4120221		15,000						15,000		
Grevillia Ave	Reconstruct	4120222		10,000						10,000		
Kununurra Shopping Centre	Carpark Improvements	4120255	91212	10,000						10,000		
				3,864,016	-	-	-	2,488,900	-	1,375,116		
<b>Infrastructure Assets - Parks</b>											-	
Weaber Plain Rd	Retic. main line	4111220		150,000	150,000					-	Parks Reserve	
Pindan Park	Construct Park	4111211	91102	150,000	150,000					-	Parks Reserve	
Rotary Park (Centenary)	Construct Park	4111212	91103	380,000	300,000			80,000		-	Parks Reserve Living Streams (40K) Lotteries (40K)	3111212
Swim Beach	Extension of Beach	4110510		40,000	40,000					-		
Swim Beach	Construct Park	4111214	91104	80,000	80,000					-	Parks Reserve	
Wyndham Parks	Skate Park and Playground Equip	4111316	91105	100,000				100,000		-	Lotteries	3111316
Casuarina Way	Casuarina Way Parkland	4111219		100,000					100,000	-	Developer Contributions	3111215
				1,000,000	720,000	-	-	180,000	100,000	-		
<b>Infrastructure Assets - Footpaths</b>											-	
Link Footpath	Construct	4111210	91101	92,384	57,384			35,000		-	Country Pathways (DPI)	3111213
Casurina Way	Casuarina Way Pathway	4111219		40,480					40,480	-	Developer Contributions	3111215
St Peters Way	Footpath Upgrades - Construct	4120271		14,300						14,300		
				147,164	57,384	-	-	35,000	40,480	14,300		

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Asset Additions Schedule by Asset Class

Details	Description	General Ledger	Job	Estimated Cost	Reserve Funding	Loan Funded	Sale Assets	Grants	Other Funds	Net Cost to Council	Revenue Source	Revenue GL
<b>Infrastructure Assets - Drainage</b>											-	
Casarina Way	Casarina Way Drainage	4120252	91209	15,000					15,000	-	Developer Contributions	3111215
Weaber Plain Road	Drainage Upgrades	4120254	91211	80,000						80,000		
River Farm Road	Drainage Upgrades	4120251	91208	30,000						30,000		
				125,000	-	-	-	-	15,000	110,000		
<b>Infrastructure Assets - Other</b>											-	
East Kimberley Regional Airport	Sand Reseal on Knx Apron	4120710		303,000	303,000					-		
East Kimberley Regional Airport	Upgrade Taxi Way F	4120711		456,000	185,660			152,000		118,340	RADS	3120710
East Kimberley Regional Airport	Carpark Upgrade	4120712	91213	600,000	600,000					-		
Wyndham Foreshore	Wyndham Boat Ramp - carry fwd	4110511		44,470				80,880		(36,410)	Recreational Boating Facilities Fund (DPI)	3110510
Kununra Oval	Multi Purpose Community Courts	4111010		835,000	57,000	371,000		312,000	95,000	-	Grant - CSRFF Corporate Sponsorship	3111010
Celebrity Tree Park	Seal Car Park	4111218		150,000				75,000		75,000	Recreational Boating Facilities Fund (DPI)	3111212
Various townsite	Streetlight Upgrades	4120280		30,000						30,000		
				2,418,470	1,145,660	371,000	-	619,880	95,000	186,930		
<b>Total Asset Acquisitions 2008/09</b>				<b>11,709,930</b>	<b>3,123,044</b>	<b>1,071,000</b>	<b>458,053</b>	<b>3,663,780</b>	<b>850,480</b>	<b>2,543,573</b>		



# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Asset Additions Schedule by Program

Details	Description	General Ledger	Job	Estimated Cost	Reserve Funding	Loan Funded	Sale Assets	Grants	Other Funds	Net Cost to Council - 08/09	Revenue Source	Revenue General Ledger
<b>Governance</b>												
Administration Building	Purchase Land	4040210		56,000						56,000		
Chambers, Interview Room, CEO	Electronic Whiteboards	4040211		10,000						10,000		
Kununurra Chambers	Table and Additional Chairs	4040212		4,000						4,000		
				70,000	-	-	-	-	-	70,000		
<b>Law, Order and Public Safety</b>												
EK Volunteer Marine Rescue	Shed	4050410		80,000				40,000		40,000	Grant to be sourced	3050410
				80,000	-	-	-	40,000	-	40,000		
<b>Housing</b>												
Staff Housing	2 x new 3x2 in Lakeside	4090111		800,000		700,000		100,000		-	Country Housing Authority	3090110
				800,000	-	700,000	-	100,000	-	-		
<b>Community Amenities</b>												
Kununurra Youth Centre	Fitout	4101210		100,000				100,000		-	Lotterywest	3101210
Wyndham Youth Services	Equipment (setup)	4101211		20,000				20,000		-	Lotterywest	3101211
Bastion	Eco Toilet	4100811		25,000						25,000		
Celebrity Tree Park	Toilet	4100810		90,000				30,000		60,000	Recreational Boating Facilities Fund (DPI)	3100810
				235,000	-	-	-	150,000	-	85,000		
<b>Recreation and Culture</b>												
Swim Beach	Extension of Beach	4110510		40,000	40,000					-		
Wyndham Foreshore	Wyndham Boat Ramp - carry fwd	4110511		44,470				80,880		(36,410)	Recreational Boating Facilities Fund (DPI)	3110510
Kununurra Oval	Multi Purpose Community Courts	4111010		835,000	57,000	371,000		312,000	95,000	-	Grant - CSRFF Corporate Sponsorship	3111010
Link Footpath	Construct	4111210	91101	92,384	57,384			35,000		-	Country Pathways (DPI)	3111213
Pindan Park	Construct Park	4111211	91102	150,000	150,000					-	Parks Reserve	
Rotary Park (Centenary)	Construct Park	4111212	91103	380,000	300,000			80,000		-	Parks Reserve Living Streams (40K) Lotteries (40K)	3111212
Swim Beach	Construct Park	4111214	91104	80,000	80,000					-	Parks Reserve	
Casuarina Way	Casuarina Way Parkland	4111219		100,000					100,000	-	Developer Contributions	3111215
Celebrity Tree Park	Seal Car Park	4111218		150,000				75,000		75,000	Recreational Boating Facilities Fund (DPI)	3111212
Casurina Way	Casuarina Way Pathway	4111219		40,480					40,480	-	Developer Contributions	3111215
Weaber Plain Rd	Retic. main line	4111220		150,000	150,000					-	Parks Reserve	
Wyndham Parks	Skate Park and Playground Equip	4111316	91105	100,000				100,000		-	Lotteries	3111316
				2,162,334	834,384	371,000	-	682,880	235,480	38,590		



# Shire of Wyndham East Kimberley Adopted Budget 2008-09

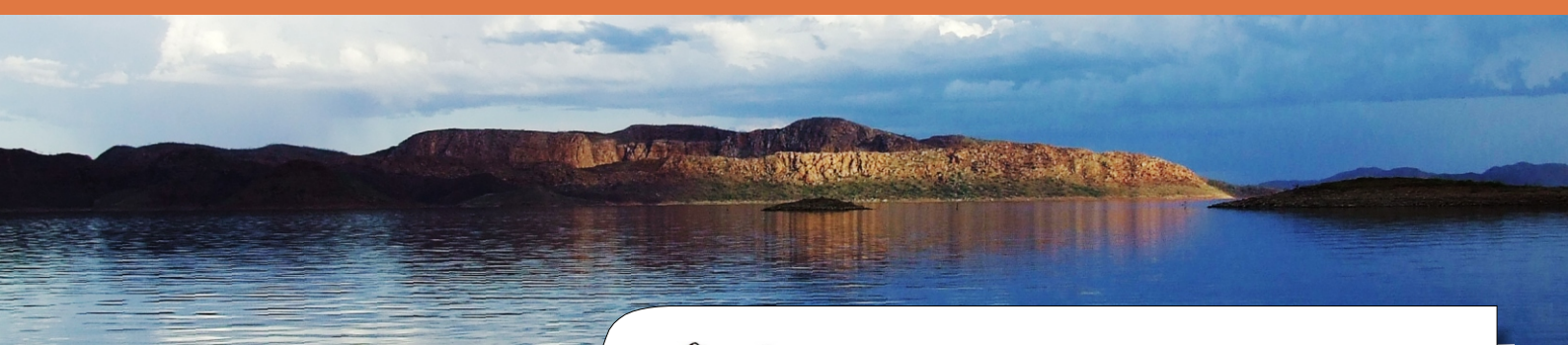
## Asset Additions Schedule by Program

<b>Transport</b>												
Kalumbaru Road	Re-sheet	4120210	91201	708,500				708,500		-	Aboriginal Access Roads - State & Federal	3120211
Kalumbaru Road (Carry Forward)	Re-sheet	4120210		320,416				247,000		73,416	Aboriginal Access Roads - State & Federal	3120211
Various townsite	Road Reseals	4120211		160,000						160,000		3120210
Weaber Plain Road	Reconstruct and Seal	4120212		115,000						115,000		
Weaber Plain Road	Reconstruct	4120213		425,100				283,400		141,700	Regional Road Group	3120212
Cave Springs Road	Re-sheet	4120214	91202	160,000						160,000		
Coolibah Drive	Reconstruct	4120215	91203	1,320,000				1,250,000		70,000	R2R	3120214
River Farm Road	Reconstruct	4120216	91204	200,000						200,000	Carry forward R2R	N/A
Mulligans Lagoon	Re-sheet & floodway Improvements	4120217	91205	60,000						60,000		
Ivanhoe Road	Road Shoulder repairs	4120218	91206	50,000						50,000		
Crossing Falls Road	Road Shoulder repairs	4120219	91207	25,000						25,000		
Rattlepod Court	Reconstruct	4120220		10,000						10,000		
Konkerberry Drive	Reconstruct	4120221		15,000						15,000		
Grevillia Ave	Reconstruct	4120222		10,000						10,000		
River Farm Road	Drainage Upgrades	4120251	91208	30,000						30,000		
Casurina Way	Casuarina Way Drainage	4120252	91209	15,000					15,000	-	Developer Contributions	3111215
Flood Damage Claim 2006	Reconstruct Concrete Floodway	4120253	91210	275,000						275,000		
Weaber Plain Road	Drainage Upgrades	4120254	91211	80,000						80,000		
Kununurra Shopping Centre	Carpark Improvements	4120255	91212	10,000						10,000		
St Peters Way	Footpath Upgrades - Construct	4120271		14,300						14,300		
Various townsite	Streetlight Upgrades	4120280		30,000						30,000		
East Kimberley Regional Airport	Sand Reseal on Knx Apron	4120710		303,000	303,000					-		
East Kimberley Regional Airport	Upgrade Taxi Way F	4120711		456,000	185,660			152,000		118,340	RADS	3120710
East Kimberley Regional Airport	Carpark Upgrade	4120712	91213	600,000	600,000					-		
East Kimberley Regional Airport	Checked Baggage Screening (CBS)	4120713		550,000	80,000			470,000		-	Airport Reserve / DOTARS	3120711
East Kimberley Regional Airport	CBS Building Extensions	4120715		260,000	130,000			130,000		-	Airport Reserve / DOTARS	3120711
East Kimberley Regional Airport	Land Subdivision - Stage One	4120716		500,000	450,000			50,000		-	Airport Reserve	3120712
Wyndham Airport	Land Subdivision Rural Residential	4120810		250,000	250,000					-	Airport Reserve	
Wyndham Airport	Unisex disabled access toilet	4120811		30,000	30,000					-	Airport Reserve	
Wyndham Airport	Upgrade Office	4120812		30,000	30,000					-	Airport Reserve	
				7,012,316	2,058,660			2,690,900	615,000	1,647,756		

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Asset Additions Schedule by Program

<b>Other Property and Services</b>											
Heavy Plant	P307 - 4WD Backhoe	4140810	125,000	85,000		39,050			950	Plant Reserve / Trade	3140810
Heavy Plant	P - 4WD Backhoe	4140810	95,000	65,000		30,000			-	Plant Reserve / Trade	3140810
Heavy Plant	P305 - Grader (overhaul)	4140810	30,000						30,000		
Medium Plant	P - 7 Tonne Tip Truck	4140811	80,280			58,003			22,277	Trade	3140812
Medium Plant	P330 - 7 Tonne Tip Truck	4140811	150,000	50,000		50,000			50,000	Plant Reserve / Trade	3140812
Medium Plant	P332 - 3 Tonne Tip Truck	4140811	70,000			25,000			45,000	Trade	3140812
Medium Plant	P344 - Ride on Mower	4120714	20,000	15,000		5,000			-	Airport Reserve / Trade	3120714
Medium Plant	New - ROM 1800 Cut	4140811	35,000						35,000	Trade	3140812
Medium Plant	New - Equipment Trailer	4140811	9,000						9,000	Trade	3140812
Medium Plant	P342 - 3.5 Tonne Dual Cab Tip Trk	4140811	70,000			15,000			55,000	Trade	3140812
Light Plant	New - 2WD tray Top Utility	4140812	30,000						30,000	Trade	3140811
Light Plant	P102 - Large 4WD Stn Sdn	4140812	73,000			38,000			35,000	Trade	3140811
Light Plant	P101 - Mid Sized 4WD Stn Sdn	4140812	52,000			28,000			24,000	Trade	3140811
Light Plant	P104 - Mid Sized 4WD Stn Sdn	4140812	52,000			20,000			32,000	Trade	3140811
Light Plant	P105 - Mid Sized 4WD Stn Sdn	4140812	52,000			20,000			32,000	Trade	3140811
Light Plant	P201 - 4WD Dual Cab Utility	4140812	40,000			20,000			20,000	Trade	3140811
Light Plant	P207 - 4WD Utility	4140812	35,000			15,000			20,000	Trade	3140811
Light Plant	P302 - 4WD Tray Top Utility	4140812	35,000			15,000			20,000	Trade	3140811
Light Plant	P303 - 4WD Utility	4140812	35,000			20,000			15,000	Trade	3140811
Light Plant	P326 - 4WD Dual Cab Utility	4140812	38,000			20,000			18,000	Trade	3140811
Light Plant	P327 - 2WD Tray Top Utility	4140812	33,000			12,000			21,000	Trade	3140811
Light Plant	P328 - 4WD Utility	4140812	39,000			12,000			27,000	Trade	3140811
Light Plant	P341 - 2WD Utility - Airport	4120714	30,000	15,000		15,000			-	Airport Reserve / Trade	3120714
Minor Plant	Various	4140813	5,000			1,000			4,000	Trade	3140813
Information Technology	Printer Replacements	4140612	10,000						10,000		
Information Technology	Laptop and Desktop Upgrades	4140611	34,000						34,000		
Information Technology	Server and Network Upgrades	4140610	73,000						73,000		
			1,350,280	230,000	-	458,053	-	-	662,227		
<b>Total Asset Acquisitions 2008/09</b>			<b>11,709,930</b>	<b>3,123,044</b>	<b>1,071,000</b>	<b>458,053</b>	<b>3,663,780</b>	<b>850,480</b>	<b>2,543,573</b>		



*Shire of*  
**Wyndham East Kimberley**

# Fees and Charges

## 2008-09

Effective 1 July 2008



# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Fees and Charges Effective 1 July 2008

*Fees and Charges are set by Council as part of the budget setting process  
and may be amended from time to time.*

*These Fees and Charges can only be modified at the discretion of Council or the Chief Executive Officer.*

*All requests for concessions on Fees and Charges must be in made in advance, in writing.*

*Requests should be addressed to the Chief Executive Officer.*

GENERAL PURPOSE FUNDING	
Change of Ownership Advices - Rates	28.00
Change of Ownership Advices - Building	60.00
Copies of Rate Notices	17.00
Rate Book (Hard Copy)	315.00
Rate Book (Disc Copy)	12.00
Rate Book (Real Estate Disc Copy - New copy sent each update)	105.00
ADMINISTRATION	
<b>Photocopying</b>	
A4 (single sided) per copy	0.50
A4 (double sided) per copy	1.00
A3 (single sided) per copy	1.00
A3 (double sided) per copy	2.00
A2 (single sided) per copy	2.50
A1 (single sided) per copy	5.00
A0 (single sided) per copy	10.00
Tender documents (where cost specified in tender advertisement)	55.00
<b>Electoral Roll</b>	
To apply to everyone other than Councillors and Candidates for election purposes.	30.00
<b>Council Meeting Room</b>	
Government Departments & Private Organisations (as per policy MC4)	
Kununurra (per use per day)	150.00
Wyndham (per use per day)	100.00
<b>Council Minutes &amp; Agendas</b>	
<i>Minutes and Agendas are available for free on the Councils Website</i>	
Agenda Only (per meeting)	20.00
Minutes Only (per meeting)	20.00
Minutes & Agenda (per meeting)	35.00
Agenda Only (per annum)	175.00
Minutes Only (per annum)	175.00
Minutes & Agendas (per annum)	340.00
(No charge to media)	
<b>Other Council Publications</b>	
<i>Local Laws can be downloaded free from State Publisher Website</i>	
Local Laws	22.00
<b>Number Plates</b>	
Special Series Number Plates	250.00
WYNDHAM CHILD CARE CENTRE	
Child Care - Full Week	230.00
Child Care - Full Day	55.00
Child Care - Half Day	37.00
Child Care - Hourly Rate	8.00



# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Fees and Charges Effective 1 July 2008

KUNUNURRA LIBRARY	
<b>Library Services</b>	
<i>Photocopier is owned by KDHS and they retain the revenue</i>	
Photocopying A4 (single sided) per copy	0.20
Photocopying A3 (single sided) per copy	0.40
Printing A4 (single sided) per copy	0.20
Internet - 30 minute usage	4.00
Lost & Damaged books/items Admin fee (plus depreciated replacement cost)	2.00
<b>Temporary Members Deposits (fully refundable)</b>	
Deposit for 2 books	20.00
Deposit for 5 books	50.00
KUNUNURRA YOUTH CENTRE	
Activity utilising Full Building (per hour)	35.00
Activity utilising Half Building (per hour)	20.00
Bond	500.00
Meeting Room - Community Use (per hour)	20.00
<i>Hire fees for groups other than youth and community groups, youth and community service providers or not for profit organisations will incur a 40% surcharge.</i>	
LAW, ORDER & PUBLIC SAFETY	
<i>Registrations are due and payable on the 1st of November in the year of expiry of the license. One year licenses paid after 1st of May are 50% of the above fee.</i>	
<b>Sterilised Dog</b>	
<b><u>One Year</u></b>	
Normal Fee	10.00
Pensioner Concession	5.00
Working Dogs	2.50
<b><u>Three Years</u></b>	
Normal Fee	18.00
Pensioner Concession	9.00
Working Dogs	4.50
<b>Unsterilised Dog</b>	
<b><u>One Year</u></b>	
Normal Fee	30.00
Pensioner Concession	15.00
Working Dogs	7.50
<b><u>Three Years</u></b>	
Normal Fee	75.00
Pensioner Concession	37.50
Working Dogs	18.75
Replacement Dog Tags	10.00
<b>Schedule of Dog Infringement Fees</b>	
Dog Seizure Fees	50.00
<i>in addition to Infringement Fees as per Dog Act 1976 and Dog Regulations 1976</i>	
<b>Dog Pound Charges</b>	
Each day thereafter	15.00
Destruction of dog	50.00
<i>Impounded animals are destroyed after 72 hours of detention.</i>	
<b>Cat Traps</b>	
Hire Fee	Nil
Bond	30.00
<b>Vehicle Charges</b>	
Abandoned Vehicle Infringement	120.00
Towing Abandoned Vehicle - In addition to Infringement	Full Cost Recovery
Poundage Charges, each day	12.50

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Fees and Charges Effective 1 July 2008

FIRE CONTROL	
<b>Fire Penalties</b>	
Fire Break Penalty	250.00
Fire Break Orders	Full Cost Recovery
HEALTH	
<b>Asbestos Disposal</b>	
Application for Asbestos Disposal	55.00
Disposal Fee for Asbestos Disposal, per cubic metre	20.00
<b>Caravan Parks</b>	
Registration Per Camp Site / annum	3.00
Registration Per Short Stay Site / annum	6.00
Registration Per Long Stay Site / annum	6.00
Registration Per Overflow Site / annum	1.50
*\$200 minimum overall fees / annum*	
Transfer of Caravan Park Licence	100.00
<b>Eating Houses</b>	
Application for approval to construct a food premise	100.00
Eating House Licence / annum	200.00
Alfresco Dining fee, per table	25.00
Transfer of Eating Houses Licence	50.00
<b>Effluent Disposal</b>	
Local Government Application Fee	104.00
Permit to use an Apparatus	104.00
Health Department Application Fee (with a Local Government report)	358.00
<b>Water Sampling required under Health Act</b>	
Sampling of pools - officer time per hour (minimum of 1 hr)	60.00
Sampling of pools (mileage, and freight)	Full Cost Recovery
<b>Private Water Sampling</b>	
Chemical / Bacterial; officer per hour (minimum of 1 hr)	60.00
Chemical / Bacterial; laboratory charge, mileage and freight	Full Cost Recovery
<b>Temporary Food Stall Permit</b>	
Monthly Licence (minimum)	30.00
Annual Licence	300.00
<b>Itinerent Food Vendor</b>	
Monthly Permit (minimum)	40.00
Annual Permit	400.00
<b>Other Health Fees and Charges</b>	
Lodging House Registration/ annum	200.00
Transfer of Lodging House Licence	50.00
Inspection Fee (as requested by settlement agents)	110.00
General Application Fee (outdoor festivals, liquor licence)	110.00
Liquid Waste License (so as to collect, transport and dispose of)	60.00
Offensive Trade Registration - Slaughterhouses	170.00
REFUSE CHARGES	
<b>Refuse Charges</b>	
Domestic bin - once weekly service (per bin per annum)	334.00
Commercial bin- once weekly service (per bin per annum)	334.00
Additional Bins (per bin ) (GST applied)	367.40
Waste Management Levy	152.00
Replacement of Bin (per bin at cost) (GST applied)	at cost
Repairs to Bin (per repair at cost)	30.00
Domestic Waste Disposal Fee - per m3	8.00
Commercial Waste Disposal Fee - per m3	10.00
Liquid Waste (per 1000 ltrs)	60.00
Medical Waste - per m3	65.00
Compact Waste - per m3	13.00
Waste Oil - per litre	0.38
Car Bodies	Free
Car Tyres	5.00
4WD Tyres	6.00
Truck Tyres	18.00
Earthmoving Tyres	50.00



# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Fees and Charges Effective 1 July 2008

PLANNING	
<b>Planning Fees &amp; Charges</b>	
<b>Landuse and/or Development Application</b>	
Application - 0.1% of the estimated cost of the development, with a minimum fee of \$100.00	Formula
Retrospective Application - Introduced to discourage unlawful development	3 x Cost of DA
Change of Use Only	80.00
Extractive Industry	500.00
Penalty for development of Extractive Industry without Planning Consent (App'n additional)	1,000.00
<b>Home Occupation</b>	
Initial Application	100.00
Annual Renewal	50.00
Penalty for conduction Home Occupation without Planning Consent (Application additional)	200.00
Property Settlement Questionnaire	50.00
Non-Conforming Use	200.00
Consent	400.00
<b>Scheme Amendment (Rezoning Fees)</b>	
Initial Application	500.00
If Adopted - must be paid prior to council resolution	1,000.00
Advertising	at cost
<b>Structure Plan</b>	
Initial Application	500.00
If Adopted - must be paid prior to council resolution	1,000.00
Advertising	at cost
<b>Subdivision / Strata Clearance (per lot)</b>	
Not more than 5 lots / first 5 lots (per lot)	50.00
More than 5 lots but not more than 195 lots [Lots 6 - 195 (per lot)]	25.00
More than 195 lots	6,000.00
Site Inspection for Clearances	100.00
<b>Other Planning Fees</b>	
Zoning Certificate	50.00
Zoning Enquiries - Valuer's, Real Estate Agents and Government Departments (per	100.00
Written Zoning Enquiries for Ratepayers	50.00
Section 40 Liquor License Certificate	100.00
Permanent Road Closure Application	200.00
<i>Temporaly road closures for events are not included in this fee category and attract no fee</i>	
<b>Temporary Stall Permit</b>	
Monthly Licence (minimum)	30.00
Annual Licence	300.00
<b>Itinerent Vendor</b>	
Monthly Permit (minimum)	40.00
Annual Permit	400.00
CEMETERIES	
<b>Public Cemeteries</b>	
1. On application for an order for burial the following fees shall be payable:	
(a) For sinking grave 1.83 m deep (Adult)	890.00
(b) For sinking grave 1.83 m deep (Child under 10 years)	680.00
(c) For sinking grave 1.4 m deep (Stillborn child)	470.00
(d) Surcharge for weekend interments	680.00
2. For sinking grave deeper than normal depth (per metre or part thereof)	185.00
Re-opening of an Ordinary grave - as for interment	890.00
Interment in a new grave after exhumation	365.00
3. a Undertakers Annual License Fee (no GST applied)	260.00
3.b Undertakers Ad Hoc licence fee	60.00
4. (a) Permission to erect headstone or to enclose any grave with a slab	26.50
(b) Registration of Right of Burial (25 years)	130.00
(c) Copy of Right of Burial	26.50
<b>Roadside Memorial</b>	
Installation of Roadside Memorial	250.00

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Fees and Charges Effective 1 July 2008

### PETER REID MEMORIAL HALL

#### Whole Complex

##### Functions/Activities with food and/or alcohol

Community Group (per hour)	43.50
Commercial group (per hour)	62.00
Bond	1,000.00

##### Functions/Activities without food and/or alcohol

Community Group (per hour)	27.00
Commercial group (per hour)	38.50
Bond	100.00

#### Equipment Hire

Chair hire per chair per day	1.10
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#### Meeting Room

Community Groups & Clubs Per Hour	16.00
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### KUNUNURRA LEISURE CENTRE

#### Gymnasium

*Membership includes access to gymnasium and squash courts. Min age to gymnasium is 16 years*

Membership - 1 Month	50.00
Membership - 3 Months	145.00
Membership - 6 Months	275.00
Membership - 12 Months	500.00

*Concession is available on production of proof of eligibility for concession*

Membership - 1 Month (Concession)	45.00
Membership - 3 Months (Concession)	125.00
Membership - 6 Months (Concession)	235.00
Membership - 12 Months (Concession)	425.00

*Gold membership includes access to gymnasium, squash courts, all fitness classes, swimming pool, all aqua aerobics classes, initial and quarterley fitness program updates*

Gold Membership - 1 Month	80.00
Gold Membership - 3 Months	230.00
Gold Membership - 6 Months	440.00
Gold Membership - 12 Months	800.00

*Concession is available on production of proof of eligibility for concession. .*

Gold Membership - 1 Month (Concession)	70.00
Gold Membership - 3 Months (Concession)	195.00
Gold Membership - 6 Months (Concession)	375.00
Gold Membership - 12 Months (Concession)	680.00

Casual use of Gym	7.00
Non-Member Program and/or Appraisal	45.00
Personal Training - per hour session	60.00

#### Classes

Recreation Programs	POA
Aquatic Fitness Classes	7.00
Fitness Classes	7.00
Book of 10 passes	60.00
Book of 20 passes	100.00

*Passes can be used for casual entry to Gym, Fitness Classes and Aquatic Fitness Classes*

#### Equipment Hire

Squash Rackets	6.70
Squash Balls	2.00
Tables (per day)	5.70
Chairs (per day)	1.10
Pin up boards (per day)	5.50
Badminton (per hour)	11.00

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Fees and Charges Effective 1 July 2008

### KUNUNURRA LEISURE CENTRE (CONT'D)

#### Function Hall

*Community group: (Discount rate) Not for profit organisations who do not charge fees for participants.*

*Commercial group: (Standard rate) Individuals, associations or organisations that charge a fee for the purpose of income making or where the sum of the fees charged is in excess of the hire fee (eg Sporting Competitions)*

#### Functions with food/liquor

Community Group - per hour	50.00
Commercial Group - per hour	75.00
Bond	1,000.00

#### Functions without food/liquor

Community Group - per hour	42.00
Commercial Group - per hour	60.00
Bond	100.00

#### Sporting Activities

Community Group - per hour	27.00
Commercial Group - per hour	42.00

*Rates are calculated from the time a group starts setting up to the time they have finished cleaning up.*

*Consecutive hiring days discounts apply. (i.e. 10% second day, 20% third day, 25% per day after this).*

#### Other (or) Additional Fees

Function Hall Cleaning Charge	125.00
Set up Fee (per hour)	54.00
Staffing (per hour per staff member)	50.00

#### Squash Courts

Hire of Viewing Area (per hour + \$100 Bond)	32.50
Bond - Viewing Area.	100.00
1 Token, half hour	6.70
2 Tokens, full hour	12.00
Squash Club Hire, 3 courts and foyer (per hour)	31.00

#### Use of Toilet Facilities

Persons not paying to use Leisure Centre or Swimming Complex	2.00
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### KUNUNURRA SWIMMING COMPLEX

Adult swimmers	3.00
Child swimmers (under 16)	2.00
Under 3 yrs	Free
Spectators/non swimmers	Free
Hire of Lane Space (per lane/hour)	11.00
Equipment Hire (per hour)	11.00

#### Education Department

*Vac Swim/In Term Swimming Classes/school activities (includes lane and equipment hire)*

Students	2.70
Supervising Teachers	Free

#### Ticket Books

##### Adult

Book of 10	28.00
Book of 20	54.00
Book of 50	126.00
Book of 100	225.00

##### Child

Book of 10	18.00
Book of 20	33.00
Book of 50	77.00
Book of 100	126.00

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Fees and Charges Effective 1 July 2008

KUNUNURRA SWIMMING COMPLEX (CONT'D)	
<b>Swim School</b>	
Swimming Lessons ( 1/2 hour) Individual	25.00
1 Series (8 sessions), per child	70.00
1 Series (8 sessions), 2 children from same family enrolled in same series, per child	60.00
1 Series (8 sessions), 3 or more children from same family enrolled in same series, per child	50.00
Bronze Medallion, full course	156.00
Bronze Medallion, requalification	62.00
<b>Private Function Hire</b>	
Day rate per hour (includes qualified pool attendant)	82.00
Night rate per hour (includes qualified pool attendant)	110.00
Bond	500.00
Swimming Club Light Charges	66.00
<i>Discounts may be offered for promotions or during non peak period to maximise use</i>	
<i>All discounts are to approved by CEO and will be advertised at the Centre prior to being available</i>	
WYNDHAM SWIMMING POOL	
Adult swimmers	2.50
Child swimmers	1.60
Under 3 yrs	Free
Spectators/non swimmers	Free
Mini Golf	2.00
<b>Ticket Books</b>	
<b>Adult</b>	
Book of 10	21.50
Book of 20	42.00
Book of 50	105.00
Book of 100	205.00
<b>Child</b>	
Book of 10	13.50
Book of 20	27.00
Book of 50	60.00
Book of 100	120.00
<b>Activities and Programs</b>	
Recreation Programs	POA
Aqua Fitness Classes	7.00
Classes - Book of 10 passes	60.00
Book of 20 passes	100.00
<b>Private Function Hire</b>	
Day rate per hour (includes qualified pool attendant)	55.00
Night rate per hour with Qualified Pool Manager & Lights	80.00
Bond	500.00
WYNDHAM RECREATION CENTRE	
Community / Sporting activities per hour	12.00
Commercial group per hour	30.00
Casual Entry (per Person)	2.00
Hire of Encosed activities area (per hour)	8.00

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Fees and Charges Effective 1 July 2008

### HARD COURT & RESERVE HIRE FEES

<b>Oval - Kununurra and Wyndham</b>	
<b>Casual Hire</b>	
<b>Oval Kununurra</b>	
Community Groups - per hour	22.00
- per day	110.00
Commercial Groups (per day) plus \$200 bond	330.00
Oval Surrounds, per day	110.00
Bond	200.00
<b>Oval Wyndham</b>	
Community Groups - per hour	22.00
- per day	110.00
Commercial Groups (per day) plus \$200 bond	330.00
Oval Surrounds, per day	110.00
Bond	200.00
<b>Seasonal Hire (charge per team)</b>	
Oval Hire Kununurra & Wyndham (Policy R4)	As per Formula
<i>Formula</i>	
<i>No. of Teams x No. of Players/Participants in Standard Team x No. of Weeks</i>	
<i>Required x No. of Sessions per Week including Training and Games</i>	
<i>x Individual Usage Fee x Applicable Discount</i>	
Individual Usage Fee at \$0.40 for 2008/09	
Junior Sports (50% discount)	
Newly formed sports groups (25% discount).	
Oval Lights (per pole per hour) - Kununurra	11.00
Oval Lights (per hour) - Wyndham	22.00
<b>Netball/Basketball/Tennis Courts for Kununurra and Wyndham</b>	
Court Hire (per court, per hour) Wyndham	11.00
Court Hire (per court per hour) - Kununurra Leisure Centre	11.00
Tennis Courts Casual Use (per court, per hour)	13.50
Tennis Courts (per court, per hour - members of Kununurra Tennis Association)	6.00
<i>Night rate per hour for lighting in addition to any hire fees.</i>	
Night rate per hour for lighting in addition to any hire fees. Kununurra	6.50
Night rate per hour for lighting in addition to any hire fees. Wyndham	6.50
<b>Whitegum Park</b>	
Markets - per day or part thereof, includes access to power and water	250.00
Other activities, per hour or part thereof, includes access to power and water	10.00
<b>Celebrity Tree Park</b>	
All activities, per hour or part thereof includes access to power & Water	10.00
<b>ECONOMIC SERVICES</b>	
<b>Water Supply/Reticulation Charges</b>	
Water supply/retic charges, per kilolitre	0.47
Reticulation Water fees - Agricultural Society Oval per annum	2,000.00
<b>Other</b>	
Road Closure - Events	no charge

# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Fees and Charges Effective 1 July 2008

BUILDING	
Building License as per Building Regulations (0.35% of 10/11 Domestic and 0.2% of 10/11 Commercial building cost or minimum charge of \$40)	Calculation
Amended building License - 50% of full fee (minimum of \$20)	20.00
Demolition - per storey	50.00
Annual Swimming Pool Fee - \$55 every 4 years	55.00
Building License - Copy of Full License	31.50
Inspection Fees	
Builder registration board levy (\$20,000.)	37.00
	Calculation
<b>Standard Signs</b>	
Pylon Sign	29.00
Illuminated Sign	23.50
Hoardings per annum	47.00
Portable sign	23.50
Development sign	23.50
Any other sign	13.00
<b>Non Standard Signs</b>	
Pylon Sign	57.50
Illuminated Sign	47.00
Hoardings per annum	94.00
Portable sign	47.00
Development sign	47.00
Any other sign	23.50
Instructional Sign	13.00
Confiscated sign	23.50
<b>Hire of Signs</b>	
Temporary Hire of SWEK Signs (per sign/ per week)	5.25
Bond	31.00
<b>Deposit to Repair Damage to Footpath, Kerb, Road or Road Reserve</b>	
Footpath and kerb bond (policy E12)	
Single Residential Block, having one street boundary	250.00
Single Residential Block, having two street boundaries	350.00
Duplex Block, having one street boundary	350.00
Duplex Block, having two street boundaries	450.00
Multi Residential Block, up to maximum	800.00
Services Trades and Commercial, up to maximum	1,500.00
PLANT HIRE	
<b>Kununurra Depot (with operator) fuel extra</b>	
Cat Grader 12h	155.00
Cat Loader	155.00
Case Backhoe	115.00
Truck 7 Tonne	115.00
Truck 3.5 Tonne	90.00
Truck 10 Tonne	144.00
Labour Only	55.00
<b>Wyndham Depot</b>	
Backhoe Case	115.00
Truck 7 Tonne	115.00
Truck 3.5 Tonne	90.00
Tractor MF - 4225	104.00
Mower John Deere	92.00
Slasher	13.50
<i>Mobilisation/Demobilisation Charges also apply</i>	



# Shire of Wyndham East Kimberley Adopted Budget 2008-09

## Fees and Charges Effective 1 July 2008

KUNUNURRA & WYNDHAM AIRPORTS			
	Effective 1 July 2008	Effective 1 Jan 2009	Effective 1 July 2009
<b>Plant Hire</b>			
<b>Kununurra Airport</b>			
Truck 3.5 Tonne	100.00	100.00	
Tractor John Deere 6310	120.00	120.00	
Tractor - Kubota	110.00	110.00	
Line Marking Machine (2 men)	220.00	220.00	
Roller Multi tyre - Machine Drawn	200.00	200.00	
Loxon Slasher	40.00	40.00	
Slasher Superior	20.00	20.00	
Pacific Road Broom	35.00	35.00	
<b>Wyndham Airport</b>			
Tractor MF	120.00	120.00	
Pacific Road Broom	35.00	35.00	
<i>Mobilisation / Demobilisation Charges also apply</i>			
<b>Aircraft Landing Fees</b>			
[MTOW = Maximum take off weight]			
<b>Fixed Wing Aircraft (per landing)</b>			
8.999kg (MTOW) per tonne and part thereof	10.50	18.00	
9.000 tonnes (MTOW) and over, per tonne and part thereof	17.50	21.00	25.00
<b>Rotary Wing Aircraft (per landing)</b>			
2.499 tonnes (MTOW), per tonne and part thereof	10.50	18.00	
2.500 tonne (MTOW) and over per tonne and part thereof	7.70	21.00	25.00
<b>Passenger Taxes</b>			
Passenger Heade Tax	18.50	18.50	
Passenger Screening Tax	18.50	18.50	
<b>Parking Fees</b>			
Non-airport resident charter operators (per annum, plus landing fees)	1,000.00	1,000.00	
Non-airport resident charter operators (per night, plus landing fees)	50.00	50.00	
Private owners (non-commercial) (per annum, includes landing fees)	1,000.00	1,000.00	
Private owners (non-commercial) (per night, includes landing fees)	50.00	50.00	
<b>Call Out Fees</b>			
Kununurra Airport, after hours, per hour	90.00	90.00	
Wyndham Airport, after hours, per hour	90.00	90.00	
<b>Terminal Usage Fee</b>			
Fee is calculated on number of seats in aircraft (per seat)	18.50	18.50	
Kununurra Terminal Key Fee (per annum)	110.00	110.00	