



MINUTES OF SPECIAL MEETING OF COUNCIL HELD ON 7 AUGUST 2012

I hereby certify that the Minutes of the Ordinary Council Meeting held are a true and accurate record of the proceedings contained therein.

Shire President Confirmed

Date: _____

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**SHIRE OF WYNDHAM EAST KIMBERLEY
AGENDA
OF THE SPECIAL COUNCIL MEETING
HELD ON TUESDAY, 7 AUGUST 2012 AT 5:00 PM.**

- 1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**

- 2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE
(PREVIOUSLY APPROVED)**

ATTENDANCE

Cr J Moulden	Shire President
Cr R Addis	Deputy Shire President
Cr J Parker	Councillor
Cr J McCoy	Councillor
Cr D Ausburn	Councillor
Cr R Dessert	Councillor
G Gaffney	Chief Executive Officer
N Kearns	Director Community Development
J Ellis	Director Corporate Services
P Kerp	Manager Engineering
T Whalan	Executive Assistant
D McCallum	Governance Officer (Minute Taker)

GALLERY

Nil

APOLOGIES

Cr K Torres Councillor

LEAVE OF ABSENCE PREVIOUSLY APPROVED

Cr C Gore-Birch Gault Councillor

3. DECLARATION OF INTERESTS

- **Financial Interest**
- **Impartiality Interest**
- **Proximity Interest**

4. REPORTS

4.1 CORPORATE SERVICES

4.1.1 Budget 2012/2013

DATE:	7 August 2012
PROPONENT:	Shire of Wyndham East Kimberley
LOCATION:	
AUTHOR:	Jo-Anne Ellis, Director Corporate Services
REPORTING OFFICER:	Jo-Anne Ellis, Director Corporate Services
FILE NO:	FM.05.2

PURPOSE

For Council to adopt the 2012/13 Budget.

BACKGROUND

The proposed 2012/13 Budget as presented is in accordance with the priorities determined by Councillors at the Budget Workshops and discussions at Council Briefing Sessions.

STATUTORY IMPLICATIONS

Local Government Act 1995

Division 2 — Annual budget

6.2. Local government to prepare annual budget

- (1) During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.
* *Absolute majority required.*
- (2) In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of —
 - (a) the expenditure by the local government;
 - (b) the revenue and income, independent of general rates, of the local government; and
 - (c) the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.
- (3) For the purposes of subsections (2)(a) and (b) all expenditure, revenue and income of the local government is to be taken into account unless otherwise prescribed.
- (4) The annual budget is to incorporate —
 - (a) particulars of the estimated expenditure proposed to be incurred by the local government;
 - (b) detailed information relating to the rates and service charges which will apply to land within the district including —
 - (i) the amount it is estimated will be yielded by the general rate; and
 - (ii) the rate of interest (if any) to be charged by the local government on unpaid rates and service charges;
 - (c) the fees and charges proposed to be imposed by the local government;

- (d) the particulars of borrowings and other financial accommodation proposed to be entered into by the local government;
 - (e) details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used;
 - (f) particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and
 - (g) such other matters as are prescribed.
- (5) Regulations may provide for —
- (a) the form of the annual budget;
 - (b) the contents of the annual budget; and
 - (c) the information to be contained in or to accompany the annual budget.

There are also numerous other sections of the Local Government act 1995 and Local Government (Financial Management) Regulations 1996 that deal with specific parts of the Annual Budget. Where relevant these sections and/or regulations have been specifically mentioned in the recommendation.

POLICY IMPLICATIONS

CP/FIN-3201 – Significant Accounting Policies
 CP/FIN-3200 – Strategic Rating Policy

FINANCIAL IMPLICATIONS

The 2012/13 Budget is the primary tool for Council to manage its financial resources for 2012/13.

STRATEGIC IMPLICATIONS

The strategic implications of this report are overarching compliance to the *Shire Wyndham East Kimberley Strategic Plan 2008*.

The proposed 2012/13 Budget provides the funding required for the implementation of the Shire's Strategic Plan. This budget enables Council to progress their strategic direction in a sustainable manner.

This report aligns with Council's focus on Governance, Key Result Area 5, in the *Shire of Wyndham East Kimberley Strategic Plan 2008*.

- Council's financial position and forward planning is sound
- Revenue is diversified and maximised
- Council decisions are consistent with policies and strategies
- Compliance with legislative requirements
- Council accepts responsibility for decisions

The 2012/13 Budget is year one of the Five Year Capital Works Program for the Financial Years Ending 30 June 2013 to 2019.

COMMUNITY CONSULTATION

Community consultation in the form of Public Notice pursuant to Section 6.36(1) of the Local Government Act 1995 was published in the Kimberley Echo on 24 May 2012. Submissions from electors and ratepayers were invited up to 4.00pm on 15 June 2012. No submissions were received.

COMMENT

The 2012/13 Budget has been compiled based on the outcomes from the Budget Workshops attended by Councillors and Staff, previous Council resolutions, and community requests received during the year and various statutory requirements of the Local Government Act 1995 and related Local Government (Financial Management) Regulations 1996.

This budget has been framed around completion of significant projects started in prior year budgets and carried forward works from the 2011/12 Budget. The Shire has also continued its commitment to maintain a balanced budget, therefore ensuring the prudent management of ratepayer's funds.

The General Purpose Grant received from the Commonwealth via the Grants Commission has reduced by \$363,747 (11%) This has impacted significantly on the new projects that have been added to this budget.

Impact on Rates

It is important that Council keeps rate increases in line with the increasing costs of service delivery, ensuring service levels are not eroded as overall costs continue to increase.

Council adopted a Strategic Rates Review Report in April 2010. This report details the legislative framework, current rating practices, principals of rating, alternate rating structures and recommendations for change.

The Strategic Rates Review Report identified that there was scope to increase the rates in the dollar for UV Mining and UV Pastoral when comparing the rate in the dollar raised by the Shire of Wyndham East Kimberley to neighbouring Councils.

Council also adopted a Strategic Rating Policy in April 2010. The policy identifies GRV and UV Differential Rates on the following basis:

- GRV Town site, properties in gazetted town sites.
- GRV Other, Discounted GRV rate for GRV rated properties outside gazetted town sites.
- UV Rural Residential, lifestyle property on a small rural holding with close proximity to an urban centre.
- UV Pastoral, properties under a pastoral lease valuation.
- UV Mining, Mining Tenements
- UV Other, UV properties that do not fit into category above, generally agriculture.

The policy includes transitional provisions for properties currently rated as UV Rural Agriculture 1 and UV Rural Agriculture 2 to transition these two rate codes to the same value and levy the rates as UV Other. The 2012/13 Budget will see the completion of the transition period with UV – Rural Agriculture 1 and Rural Agriculture 2 rates now levied as UV – Other.

In 2011/12 a general increase of 5.5% was adopted to take into account the increase in the LGCI in the previous twelve months, the increase in wages costs and the need to keep ahead of rising costs generally. This general rate increase was adjusted in some rating categories to implement the Strategic Rating Policy as shown below:

- GRV Town Sites - increased by 5.5%.
- GRV Other - equal to the GRV Town Sites rate discounted to 80%.
- UV Mining - increased to 20.0000 cents in dollar, which is greater than the general rate increase to continue progress the implementation of the Strategic Rates Review Report recommendations.
- UV Pastoral – increased by 20%, due to impact of interim rates entered in 2010/11 prior to recalculation of rate in dollar.
- UV Rural Residential - increased by 5.5%.
- UV Rural Agriculture 1 – increased by 5.5%.
- UV Rural Agriculture 2 – 10% increased to transition to UV Other (1 July 2012).
- UV Other – increased by 5.5%.
- Minimum rates increased by 5.5% rounded to \$875.00 for all UV Mining.
- UV Mining minimum rate increased by 5.5% rounded to \$1,160.00

Again in 2012/13 a general increase of 5.5% is recommended, adjusted in some rating categories to further implement the Strategic Rating Policy and to realign UV Pastoral Rates to 2009/10 values.

Based on the rates database as at 2 May 2012, \$6,826,169 would be raised if the same rate in the dollar was used as adopted in 2011/12. This is \$318,496 more than the 2011/12 Rates Billing. This increase is due to the impact of interim rates during 2011/12 and represents the natural growth of our rates base through new properties, additions etc.

A general rate increase of 5.5% would have increased rates revenue by \$367,905 based on current valuations, over and above what would be raised if no increase in the rate in the dollar was imposed.

Implementation of the Strategic Rating Policy and adjustment of pastoral and mining rates with the following proposed rate in the dollar and minimum rate will increase rate revenue by \$461,810 based on current valuations, over and above what would be raised if no increase in the rate in the dollar was imposed:

- GRV Town Sites - increase by 5.5%.
- GRV Other - equal to the GRV Town Sites rate discounted to 80%.
- UV Mining - increase by 10%, this is greater than the general rate increase to continue progress the implementation of the Strategic Rates Review Report recommendations.
- UV Pastoral – increase by 20%, due to impact of interim rates entered in 2010/11 prior to recalculation of rate in dollar.
- UV Rural Residential - increase by 5.5%.
- UV Rural Agriculture 1 – Now rated under UV – Other, No change to rate in dollar.
- UV Rural Agriculture 2 – Now under UV – Other, 11.60% increase to complete transition.
- UV Other – increase by 5.5%.
- Minimum rates increase by 5.5% rounded to \$925.00 for all expect UV Mining.
- UV Mining minimum rate increase by 10% rounded to \$1,275.00.

Fees and Charges

A review of Councils fees and charges has occurred and the fee amounts have been updated accordingly.

Statutory charges have been amended in accordance with the governing body or legislation and have been included where it is deemed appropriate that this information be made easily available in Councils publications. It is to be noted that the setting of these fees are outside the control of Council.

The majority of Council adopted fees and charges have been increased by the Local Government Cost Index (LGCI) of 4% or have remained the same, however there are some exceptions.

Dog pound charges, destruction charges have been increased between 29-35% based on the higher cost to perform these activities.

New charges for road closure approval for public events and temporary fencing have been included with concessions for not for profit / non-government user groups. Plus a new section in fees and charges enables easy reference for the various approval fees that may apply for Public Events.

Assessment of food business and annual surveillance charges increased by 20% as no CPI increase made from 2007.

Waste management and collection charges increased between 10-16% and some waste disposal fees increased between 5-10% based on the higher cost requirements to manage waste.

No changes to the Airport Passenger taxes however some landing fees have been increased by 11%. Airport after hours call-out fee increased by 22% to cover the higher cost. Fee structure amended to include increases if applicable from 1 January annually to allow operators time to amend their fee structures.

Wyndham Childcare fees have increased by an average of 18% based on comparatives with other service providers.

New structure for bonds for Community and Recreation Facilities has been introduced according to the risk levels. This provides the ability for the Shire to manage risk while not being prohibitive to hirers or impacting on facility utilisation.

Bus hire charges for not for profit/non-government and youth providers increased by 4% to accommodate higher costs. A higher increase up to 57% applied to commercial hire as a result of comparatives with other service providers. Daily usage limit decreased from 150km to 100km in line with other hires.

New fees have been included to allow discounted large group bookings for multipurpose courts, Kununurra.

New Aquatic Membership has been introduced at Kununurra Swimming Complex.

Salaries and Wages

Total Employee Costs which include Gross Salaries and Wages, Payroll Allowances, Superannuation, Non-Payroll Allowances, Workers Compensation Insurance, Fringe Benefits Tax, Recruitment and Relocation Expenses, Conferences and Training, Protective

Clothing and Uniforms is budgeted at \$9,956,186 compared to \$8,714,578 in the 2011/12 budget. A total increase in employee costs of \$1,241,608 (14%).

Salaries and Wages, being Gross Salaries and Wages and Payroll Allowances have increase by \$1,102,182 (15%) from Budget Salaries and Wages for 2011/13 of \$7,257,510 to \$8,359,692 in 2012/13.

\$720,449 of the \$1,102,108 increase relates to the change in Airport Services (Security and Cleaning) from contract to in-house.

The balance of the increase in Salaries and Wages is due to a number of factors including impact of the Collective Workplace Agreement for non contract staff of 4% plus step increases (\$116K), East Kimberley Allowance increase of \$38K, pay increases for contract staff (\$46K) and flow on effect of the Salaries and Allowances Tribunal determination on CEO Salaries (\$196K). \$57K relates to full year impact of changes made in prior year including differences between budgeted value and actual contract value, removal of Community Projects position and adding Communications and Media and Organisational Development Projects Officer at budget review.

\$84K of the increase is attributed to restructured positions including addition of an Accountant, replacement of Property Management officer (unfilled from last budget) with Manager Property and Regulatory services, replacement of Director Community Development with Manager Community Development and addition of Development Support Officer.

\$28K was removed by allowing for recruitment of unfilled positions and the time they will be vacant for and \$159K has been removed for LSL Relief Ranger added in prior year, Vacant unfunded youth positions and customer service relief.

Borrowings

Council is budgeting to draw down three new loans during the 2012/13 financial year.

- \$400,000 for development of Liquid Waste Facility at Kununurra Landfill. A four year loan is recommended in this budget to match the payback period. Increased fees for the disposal of liquid waste will repay the loan.
- A \$1,500,000 two year interest only bridging loan to part fund the purchase of a new administration building. This loan will be repaid through the sale of land in future budgets.
- A \$2,500,000 loan to part fund purchase of new administration building. The loan will be repaid over 10 years from general funds.

ATTACHMENTS

Attachment 1	CP/FIN-3201 – Significant Accounting Policies (Current)
Attachment 2	CP/FIN-3201 – Significant Accounting Policies (Revised)
Attachment 3	Council Policy F22– Fees and Charges (Current)
Attachment 4	CP/FIN-3207 – Fees and Charges (Revised)
Attachment 5	Ministerial Approval to Raise Differential Rates
Attachment 6	Budget 2012/13

VOTING REQUIREMENT

Absolute Majority

Note each recommendation must be dealt with separately.

ADOPTION OF GRV AND UV VALUATIONS

The valuation schedule for the 2012/13 year is included in the budget document at Note “8 Rating Information”. Total rateable values of \$300,872,385 up from \$294,688,602 in 2011/12 apply to the Shire of Wyndham East Kimberley for 2012/13.

The increase of \$6,183,783 is represented primarily by interim valuations processed during 2011/12 resulting from subdivisions and other changes to the value of properties due to improvements or removal of improvements.

Note 8 – Rating Information 2012/13 is at Note 8 to the Budget Document.

OFFICER’S RECOMMENDATION 1

That:

- a) The valuation schedule for the 2012/13 year included in the budget document at Note 8 – Rating Information be adopted with the total rateable values of \$300,872,382 to apply to the Shire of Wyndham East Kimberley for 2012/13.
- b) Council imposes differential rates on rateable land within the district for the 2012/13 financial year using the valuation schedule in Note 8 – Rating Information as the basis for the 2012/13 budget rating calculations

COUNCIL DECISION

Minute No. 9826

Moved: Cr D Ausburn

Seconded: Cr J Parker

That:

- a) **The valuation schedule for the 2012/13 year included in the budget document at Note 8 – Rating Information be adopted with the total rateable values of \$300,872,382 to apply to the Shire of Wyndham East Kimberley for 2012/13.**
- b) **Council imposes differential rates on rateable land within the district for the 2012/13 financial year using the valuation schedule in Note 8 – Rating Information as the basis for the 2012/13 budget rating calculations**

Carried Unanimously 6/0

DIFFERENTIAL RATES – CONSIDERATION OF SUBMISSIONS

Before Council can impose differential rates in the dollar, Council must advertise the proposed differential rate for a minimum period of 21 days. The advertising period allows ratepayers the ability to consider the proposed rates in the dollar and make any submissions prior to Council adopting the proposed rates as part of the budget adoption process.

Additionally, under the Local Government Act, Council must seek permission from the Minister of Local Government to raise the differential rate where the highest differential rate is more than twice the lowest differential rate.

The Shire of Wyndham East Kimberley has historically imposed differential rates that include a rate that is more than twice the lowest differential rate category, with the approval of the Minister.

At the Ordinary Council Meeting on 15 May 2012 Council passed the following resolution:

1. *Council endorse and arrange to be advertised for 21 days the following proposed Rate in the Dollar and Minimum Rate for 2012/13.*

	<i>Cents in the dollar</i>	<i>Min Rate \$</i>
GRV - Townsites	7.9248	925.00
GRV - Other	6.3398	925.00
UV - Rural Residential	0.7219	925.00
UV - Other	0.5371	925.00
UV - Pastoral	2.6351	925.00
UV - Mining	22.0000	1,275

2. *That the Minister for Local Government's approval be sought for the imposing of differential rates which are more than twice the lowest differential general rate, in accordance with S6.33(3) of the local Government Act.*

A Public Notice pursuant to Section 6.36(1) of the Local Government Act 1995 was published in the Kimberley Echo on 24 May 2012. Submissions from electors and ratepayers were invited up to 4.00pm on 15 June 2012. No submissions were received.

Ministerial approval from the Department of Local Government and Regional Development has been sought and granted with the letter included in the agenda at Attachment 5 to this item.

Interim rates have been processed since the May rates modelling was done however this has had minimal impact on the rates to be raised so the rates in the dollar advertised are those recommended for adoption.

OFFICER'S RECOMMENDATION 2

That Council note:

- 1) That a public consultation process in relation to proposed differential rates for 2012/13 was conducted and that no submissions were received.
- 2) Ministerial Approval to raise differential rates where the highest differential rate is more than twice the lowest differential rate has been received for the 2012/13 rating year.

COUNCIL DECISION

Minute No. 9827

**Moved: Cr D Ausburn
Seconded: Cr R Addis**

That Council note:

- 1) That a public consultation process in relation to proposed differential rates for 2012/13 was conducted and that no submissions were received.**
- 2) Ministerial Approval to raise differential rates where the highest differential rate is more than twice the lowest differential rate has been received for the 2012/13 rating year.**

Carried Unanimously 6/0

SETTING OF GRV DIFFERENTIAL RATES

The 2012/13 adopted GRV rate was 7.5116¢ in the dollar for GRV – Townsite. The discounted rate for GRV Other was 80% of the townsite rate being 6.0093¢ in the dollar.

The recommended 5.5% rate increase results in the new GRV rate of in the dollar of 7.9248¢ in the dollar for GRV – Townsite. The discounted rate for GRV Other is 80% of the townsite rate being 6.3398¢ in the dollar

These rates are the same as advertised in the Differential Rating Notice pursuant to Section 6.36(1) of the Local Government Act 1995.

OFFICER’S RECOMMENDATION 3

That the differential rate in the dollar of:

GRV- Townsite	7.9248¢
GRV – Other	6.3398¢

for GRV rated properties for the 2012/13 year be adopted.

COUNCIL DECISION

Minute No. 9828

Moved: Cr J Parker

Seconded: Cr J McCoy

That the differential rate in the dollar of:

GRV- Townsite	7.9248¢
GRV – Other	6.3398¢

for GRV rated properties for the 2012/13 year be adopted.

Carried Unanimously 6/0

SETTING OF UV DIFFERENTIAL RATES

The 2011/12 adopted UV rates in the dollar were:

UV – Rural Agriculture 1	0.5091¢
UV – Rural Agriculture 2	0.4561¢
UV – Rural Residential	0.6843¢
UV – Other	0.4826¢
UV – Pastoral	2.1959¢
UV – Mining	20.0000¢

It is recommended that in respect to total rates raised

- GRV Town Sites - increase by 5.5%.
- GRV Other - equal to the GRV Town Sites rate discounted to 80%.
- UV Mining - increase by 10%, this is greater than the general rate increase to continue progress the implementation of the Strategic Rates Review Report recommendations.
- UV Pastoral – increase by 20%, due to impact of interim rates entered in 2010/11 prior to recalculation of rate in dollar.
- UV Rural Residential - increase by 5.5%.
- UV Rural Agriculture 1 – Now rated under UV – Other, No change to rate in dollar.
- UV Rural Agriculture 2 – Now under UV – Other, 11.60% increase to complete transition.
- UV Other – increase by 5.5%.

The following rates in the dollar are recommended for 2012/13

UV – Rural Residential	0.7219¢
UV – Other	0.5371¢
UV – Pastoral	2.6351¢
UV – Mining	22.0000¢

The rates previously raised as Rural Agriculture 1 and Rural Agriculture 2 will now be raised as UV – Other.

OFFICER'S RECOMMENDATION 4

That differential rates in the dollar of:

UV – Rural Residential	0.7219¢
UV – Other	0.5371¢
UV – Pastoral	2.6351¢
UV – Mining	22.0000¢

for UV rated properties for the 2012/13 year be adopted.

COUNCIL DECISION

Minute No. 9829

**Moved: Cr J McCoy
Seconded: Cr J Parker**

That differential rates in the dollar of:

UV – Rural Residential	0.7219¢
UV – Other	0.5371¢
UV – Pastoral	2.6351¢
UV – Mining	22.0000¢

for UV rated properties for the 2012/13 year be adopted.

Carried Unanimously 6/0

SETTING OF MINIMUM GRV RATE

The 2011/12 adopted GRV minimum rate was \$875.00. To remain consistent with the rate in the dollar increase a 5.5% increase to \$925.00 is recommended.

OFFICER'S RECOMMENDATION 5

That the minimum rate of :

GRV- Townsite	\$925.00
GRV – Other	\$925.00

for GRV rated properties for the 2012/13 year be adopted

COUNCIL DECISION

Minute No. 9830

Moved: Cr R Addis

Seconded: Cr D Ausburn

That the minimum rate of :

GRV- Townsite	\$925.00
GRV – Other	\$925.00

for GRV rated properties for the 2012/13 year be adopted

Carried Unanimously 6/0

SETTING OF MINIMUM UV RATE

The 2011/12 adopted UV Minimum rate was \$875.00 on all UV properties except Mining Tenements which had a minimum of \$1,160.00

The following increase in minimum rates is recommended:

- Minimum rates increase by 5.5% rounded to \$925.00 for all except UV Mining.
- UV Mining minimum rate increase by 10% rounded to \$1,275.00.

OFFICER’S RECOMMENDATION 6

That minimum rates of:

UV – Rural Residential	\$925.00
UV – Other	\$925.00
UV – Mining	\$1,275.00
UV – Pastoral	\$925.00

for UV rated properties for the 2012/13 year be adopted.

COUNCIL DECISION

Minute No. 9831

Moved: Cr D Ausburn

Seconded: Cr J Parker

That minimum rates of:

UV – Rural Residential	\$925.00
UV – Other	\$925.00
UV – Mining	\$1,275.00
UV – Pastoral	\$925.00

for UV rated properties for the 2012/13 year be adopted.

Carried Unanimously 6/0

RATING ZONE CATEGORIES

It is recommended that rating zone categories consistent with CP-FIN/3200 Strategic Rating Policy are adopted.

OFFICER'S RECOMMENDATION 7

That Council adopt, for the purpose of general and differential rating, the following rate zone categories for 2012/13:

Townsites

Includes all properties within the 'townsite' zone as defined in Town Planning Scheme 7 - Kununurra & Environs, and Town Planning Scheme 6 – Wyndham

Other

Includes all properties that don't meet the criteria of any other rate zoning category

Rural Agricultural 1

Includes all properties within the 'Rural Agricultural 1' zone as defined in Town Planning Scheme 7 - Kununurra & Environs

Rural Agricultural 2

Includes all properties within the 'Rural Agricultural 2' zone as defined in Town Planning Scheme 7 - Kununurra & Environs

Rural Residential

Includes all properties within the 'Rural Living' zone as defined in Town Planning Scheme 7 - Kununurra & Environs and all properties within the 'Special Rural' zone as defined in Town Planning Scheme 6 – Wyndham

Mining

Includes all properties that currently operate under a mining lease tenure.

Pastoral

Includes all properties that currently operate under a pastoral lease tenure

COUNCIL DECISION

Minute No. 9832

Moved: Cr D Ausburn

Seconded: Cr J Parker

That Council adopt, for the purpose of general and differential rating, the following rate zone categories for 2012/13:

Townsites

Includes all properties within the 'townsite' zone as defined in Town Planning Scheme 7 - Kununurra & Environs, and Town Planning Scheme 6 – Wyndham

Other

Includes all properties that don't meet the criteria of any other rate zoning category

Rural Agricultural 1

Includes all properties within the 'Rural Agricultural 1' zone as defined in Town Planning Scheme 7 - Kununurra & Environs

Rural Agricultural 2

Includes all properties within the 'Rural Agricultural 2' zone as defined in Town Planning Scheme 7 - Kununurra & Environs

Rural Residential

Includes all properties within the 'Rural Living' zone as defined in Town Planning Scheme 7 - Kununurra & Environs and all properties within the 'Special Rural' zone as defined in Town Planning Scheme 6 – Wyndham

Mining

Includes all properties that currently operate under a mining lease tenure.

Pastoral

Includes all properties that currently operate under a pastoral lease tenure

WASTE AVOIDANCE AND RESOURCE RECOVERY ACT 2007 – WASTE CHARGES

Waste Management Charges are levied under the Waste Avoidance and Resource Recovery Act 2007.

Section 66 of the Act states that local government may impose waste collection rate for the purpose of providing for the proper performance of all or any of the waste services it provides. The annual rate must not exceed the prescribed cents in the dollar. General rating principles under Local Government Act apply

Section 67 states that the Local government may impose a receptacle charge in lieu of or addition to the rate under section 66 to provide for the proper disposal of waste by making an annual charge per waste receptacle in respect of premises provided with a waste service.

Section 68 provides for fees and charges fixed by local government by imposing or recovering a fee or charge in respect of waste services under section 6.16 of Local Government Act.

Section 6.35 (4) of the LG Act provides that approval is required to impose a minimum payment on more than 50% of separately rated properties however, Part 5 Local Government Financial Management Regulations 1986 states that this requirement does not need to be met if the minimum payment is under \$200.

OFFICER'S RECOMMENDATION 9

That the minimum rate to apply to Waste Management Charge levied under Section 66 of the Waste Avoidance and Resource Recovery Act 2007 of:

GRV - Townsite	199.00
GRV – Other	199.00
UV – Rural Residential	199.00
UV – Other	199.00
UV – Mining	199.00
UV – Pastoral	199.00

for 2012/13 year be adopted.

COUNCIL DECISION

Minute No. 9833

**Moved: Cr D Ausburn
Seconded: Cr J McCoy**

That the minimum rate to apply to Waste Management Charge levied under Section 66 of the Waste Avoidance and Resource Recovery Act 2007 of:

GRV - Townsite	199.00
GRV – Other	199.00
UV – Rural Residential	199.00
UV – Other	199.00
UV – Mining	199.00
UV – Pastoral	199.00

for 2012/13 year be adopted.

Carried Unanimously 6/0

OFFICER'S RECOMMENDATION 10

That a Waste Receptacle Charge of \$250.00 (GST free) levied under Section 67 of the Waste Avoidance and Resource Recovery Act 2007 apply to the first waste receptacle service on all properties provided with a waste receptacle collection service.

COUNCIL DECISION

Minute No. 9834

**Moved: Cr R Addis
Seconded: Cr J Parker**

That a Waste Receptacle Charge of \$250.00 (GST free) levied under Section 67 of the Waste Avoidance and Resource Recovery Act 2007 apply to the first waste receptacle service on all properties provided with a waste receptacle collection service.

Carried Unanimously 6/0

OFFICER'S RECOMMENDATION 11

That a Waste Receptacle Charge of \$494.00 (including GST) levied under Section 67 of the Waste Avoidance and Resource Recovery Act 2007 apply to each and every additional waste receptacle service on all properties provided with a waste receptacle collection service in addition to the first waste receptacle collection service.

COUNCIL DECISION

Minute No. 9835

**Moved: Cr J Parker
Seconded: Cr R Addis**

That a Waste Receptacle Charge of \$494.00 (including GST) levied under Section 67 of the Waste Avoidance and Resource Recovery Act 2007 apply to each and every additional waste receptacle service on all properties provided with a waste receptacle collection service in addition to the first waste receptacle collection service.

Carried Unanimously 6/0

PAYMENT INSTALMENT OPTIONS

A local government is required to provide an option to pay a rate or service charge:

- (a) In full
- (b) by 4 equal or nearly equal instalments
- (c) by such other method of payment by instalments as is set forth in the local government's annual budget.

Assuming the budget is adopted at the Special Council Meeting on 7 August 2012 the following rates due dates will apply:

- Rates Issue Date – 21 August 2012
- Discount Date – 4 September 2012 (14 Days)
- Rates Due Date – 25 September 2012 (36 days)
- Instalment Due – 27 November 2012 (2 months)
- Instalment Due – 29 January 2013 (2 months)
- Instalment Due – 2 April 2013 (2 months)

OFFICER'S RECOMMENDATION 12

That Council adopt the instalment plan options, being:

- (a) To pay in full within 35 days of service of the rates notice.
- (b) To pay by 2 equal instalments as under.
 - (i) 50% of the rates within 35 days
 - (ii) 50% of the rates within 4 months of (i)
- (c) To pay by 4 equal instalments as under.
 - (i) 25% of the rates within 35 days
 - (ii) 25% of the rates within 2 months of (i)
 - (iii) 25% of the rates within 2 months of (ii)
 - (iv) 25% of the rates within 2 months of (iii) being 6 months from the expiration of the initial 35 day period and 6 months and 35 days from the date of service of the notice.

COUNCIL DECISION

Minute No. 9836

Moved: Cr D Ausburn

Seconded: Cr J Parker

That Council adopt the instalment plan options, being:

- (a) To pay in full within 35 days of service of the rates notice.**
- (b) To pay by 2 equal instalments as under.**
 - (i) 50% of the rates within 35 days**
 - (ii) 50% of the rates within 4 months of (i)**
- (c) To pay by 4 equal instalments as under.**
 - (i) 25% of the rates within 35 days**
 - (ii) 25% of the rates within 2 months of (i)**
 - (iii) 25% of the rates within 2 months of (ii)**
 - (iv) 25% of the rates within 2 months of (iii) being 6 months from the expiration of the initial 35 day period and 6 months and 35 days from the date of service of the notice.**

Carried Unanimously 6/0

INTEREST RATE AND COSTS OF PROCEEDINGS

The maximum interest rate charge applicable under the Local Government Act is 11% per annum calculated on a daily basis on rates and services charges remaining unpaid (excluding eligible pensioners.) This rate was charged in 2011/12 and it is recommended that the maximum charges continue to apply.

OFFICER'S RECOMMENDATION 13

That Council in accordance with section 6.51 of the Local Government Act 1995, and Regulation 70 of the Local Government (Financial Management) Regulations 1996, impose interest at 11% per annum calculated on a daily basis on rates and services charges remaining unpaid (excluding eligible pensioners):

- a) No instalment option taken - 35 days after the date of service of the Rates Notice.
- b) Instalment option taken - after the due date of the instalment, and continue to accrue until the instalment is paid.

COUNCIL DECISION

Minute No. 9837

Moved: Cr D Ausburn

Seconded: Cr R Dessert

That Council in accordance with section 6.51 of the Local Government Act 1995, and Regulation 70 of the Local Government (Financial Management) Regulations 1996, impose interest at 11% per annum calculated on a daily basis on rates and services charges remaining unpaid (excluding eligible pensioners):

- a) No instalment option taken - 35 days after the date of service of the Rates Notice.**
- b) Instalment option taken - after the due date of the instalment, and continue to accrue until the instalment is paid.**

Carried Unanimously 6/0

OFFICER'S RECOMMENDATION 14

That Council in accordance with section 6.51 of the Local Government Act 1995, shall recover the costs of any proceedings to recover any rates or service charges remaining unpaid after becoming due and payable:

- a) No instalment option taken - 35 days after the date of service of the Rates Notice.
- b) Instalment option taken - after the due date of the instalment.

COUNCIL DECISION

Minute No. 9838

**Moved: Cr D Ausburn
Seconded: Cr J McCoy**

That Council in accordance with section 6.51 of the Local Government Act 1995, shall recover the costs of any proceedings to recover any rates or service charges remaining unpaid after becoming due and payable:

- a) No instalment option taken - 35 days after the date of service of the Rates Notice.**
- b) Instalment option taken - after the due date of the instalment.**

Carried Unanimously 6/0

INSTALMENT PLAN INTEREST RATE AND ADMINISTRATION FEE

Council can impose an interest rate charge on each instalment if ratepayers elect to use any of the instalment plan options. The maximum interest rate is 5.5% for those on an instalment plan. Last year's rate was the maximum of 5.5% and it is recommended that the maximum charges continue to be applied.

Section 6.45(3) of the Local Government Act 1995 allows a local government to impose an additional charge where payment of a rate or service charge is made by instalments.

In 2011/12 a service charge of \$5.00 for each instalment other than the first was applied and it is recommended that Council continue to impose a charge of \$5.00 for instalment payments.

Payment of rates and service charge by payment arrangement incurred a \$30.00 per arrangement fee in 2011/12 and it is recommended that this fee increase to \$31.50 and is adopted as part of the fees and charges – debtor special payment arrangement administrative charge.

OFFICER'S RECOMMENDATION 15

That Council in accordance with section 6.45(3) of the Local Government Act and Regulation 67 of the Local Government (Financial Management) Regulations 1996, impose administration fees for payment of rates and service charge by instalments - \$5.00 per instalment reminder notice plus interest at 5.5% per annum calculated daily (excluding eligible pensioners).

COUNCIL DECISION

Minute No. 9839

Moved: Cr J Parker

Seconded: Cr D Ausburn

That Council in accordance with section 6.45(3) of the Local Government Act and Regulation 67 of the Local Government (Financial Management) Regulations 1996, impose administration fees for payment of rates and service charge by instalments - \$5.00 per instalment reminder notice plus interest at 5.5% per annum calculated daily (excluding eligible pensioners).

Carried Unanimously 6/0

EARLY PAYMENT DISCOUNT

A local government may, when imposing a rate or service charge, resolve to grant a discount or other incentive for the early payment of any rate or service charge.

In prior years a discount of 5% has been available to ratepayers who pay in full by the discount date. Three years ago to provide a positive cash flow impact of the discount the discount date was changed from the due date to 14 days after issue.

The discount of 5% on current the year rates for all rates paid in full within 14 days of the date of issue is recommended. Based on the proposed rating timeline the discount date will be 4 September 2012 at 4.00pm.

OFFICER'S RECOMMENDATION 16

That Council in accordance with section 6.46 of the Local Government Act 1995, allow a 5% discount on 2012/13 rates if all rates accounts are paid in full within 14 days of the date of issue of the Rates Notice.

COUNCIL DECISION

Minute No. 9840

Moved: Cr D Ausburn

Seconded: Cr J McCoy

That Council in accordance with section 6.46 of the Local Government Act 1995, allow a 5% discount on 2012/13 rates if all rates accounts are paid in full within 14 days of the date of issue of the Rates Notice.

Carried Unanimously 6/0

RATES WAIVER UNDER POLICY CP/FIN-3200 – STRATEGIC RATING POLICY

Strategic Rating Policy CP/FIN-3200 was adopted by Council on 20 April 2010 and provides for not for profit community groups to apply for Council to grant a waiver or concession of rates annually in accordance with discretionary powers provided by section 6.47 of the Local Government Act 1985.

Waivers are required to be reviewed annually as part of the annual budget adoption process. It is to be noted that the waiver consideration applies to rates only, and all other services and levies will still apply.

Wyndham Gardens (Inc) is the organisation that owns the Wyndham Picture Gardens situated at Lot 1 Civic Way Wyndham. Minimum rates of \$925.00 would be applied to the property.

The assessment of the application for rates waiver under Policy CP/FIN-3200 – Strategic Rating Policy was completed in 2010/11 and the circumstances have not changed. The granting of waiver of rates in 2012/13 is again recommended.

OFFICER'S RECOMMENDATION 17

That Council grant a waiver of rates valued at \$925.00 for the financial year of 2012/13 in accordance with discretionary powers provided by section 6.47 of the Local Government Act 1985 to Wyndham Gardens (Inc) on A502 (Lot 1 Civic Way Wyndham).

COUNCIL DECISION

Minute No. 9841

**Moved: Cr D Ausburn
Seconded: Cr J McCoy**

That Council grant a waiver of rates valued at \$925.00 for the financial year of 2012/13 in accordance with discretionary powers provided by section 6.47 of the Local Government Act 1985 to Wyndham Gardens (Inc) on A502 (Lot 1 Civic Way Wyndham).

Carried Unanimously 6/0

USER FEES AND CHARGES

The fees and charges schedule is provided within the Draft Budget 2012/13 document at Attachment 6 to this item.

OFFICER'S RECOMMENDATION 18

That the fees and charges schedule for the 2012/13 financial year be adopted as presented.

COUNCIL DECISION

Minute No. 9842

**Moved: Cr D Ausburn
Seconded: Cr J Parker**

That the fees and charges schedule for the 2012/13 financial year be adopted as presented.

Carried Unanimously 6/0

BORROWINGS

Note 5 - Information on Borrowings 2012/13 details ongoing loan commitments as well as new loans. This note is included within the Draft Budget 2012/13 at Attachment 2 to this agenda item.

OFFICER'S RECOMMENDATION 19

That Council in accordance with Section 6.20 of the Local Government Act 1995, raise loans for the following amounts and purposes in 2012/13:

- a) Liquid Waste Facility Kununurra Landfill \$400,000
- b) Administration Building (Bridging Loan) \$1,500,000
- c) Administration Building \$2,500,000

COUNCIL DECISION

Minute No. 9843

Moved: Cr J Parker

Seconded: Cr D Ausburn

That Council in accordance with Section 6.20 of the Local Government Act 1995, raise loans for the following amounts and purposes in 2012/13:

- a) Liquid Waste Facility Kununurra Landfill \$400,000**
- b) Administration Building (Bridging Loan) \$1,500,000**
- c) Administration Building \$2,500,000**

Carried Unanimously 6/0

Council adopted the following Councillor Fees in 2010/11:

Meeting Fees (x 1 for Councillors, x 2 for Shire President)	\$ 6,240
Communication Allowance	\$ 2,400
Information Technology Allowance	\$ 1,000
Shire President's Allowance	\$18,720
Deputy Shire President's Allowance	\$ 4,680

Based on discussions during budget workshops the following fees are recommended:

Meeting Fees (x 1 for Councillors, x 2 for Shire President)	\$ 6,490
Communication Allowance	\$ 2,400
Information Technology Allowance	\$ 1,000
Shire President's Allowance	\$19,480
Deputy Shire President's Allowance	\$ 4,870

OFFICER'S RECOMMENDATION 20

That Council adopt the following Councillor fees and allowances for 2012/13:

Meeting Fees (x 1 for Councillors, x 2 for Shire President)	\$ 6,490
Communication Allowance	\$ 2,400
Information Technology Allowance	\$ 1,000
Shire President's Allowance	\$19,480
Deputy Shire President's Allowance	\$ 4,870

COUNCIL DECISION

Minute No. 9844

Moved: Cr D Ausburn

Seconded: Cr J Moulden

That Council adopt the following Councillor fees and allowances for 2012/13:

Meeting Fees (x 1 for Councillors, x 2 for Shire President)	\$ 6,490
Communication Allowance	\$ 2,400
Information Technology Allowance	\$ 1,000
Shire President's Allowance	\$19,480
Deputy Shire President's Allowance	\$ 4,870

Carried Unanimously 6/0

SETTING OF MATERIALITY FOR MONTHLY REPORTING

Local Government Act and Regulations require the Council to set the materiality level at which explanations are required for variations between Year to Date Budget and Year to Date Actual figures. The materiality level recommended is +/-10% and +/- \$5,000 at account level and +/-10% and +/- \$50,000 at financial statement level.

OFFICER'S RECOMMENDATION 21

That materiality level for monthly reporting be set at +/-10% and +/--\$5,000 at account level and +/-10% and +/- \$50,000 at financial statement level.

COUNCIL DECISION

Minute No. 9845

Moved: Cr J Parker

Seconded: Cr R Addis

That materiality level for monthly reporting be set at +/-10% and +/--\$5,000 at account level and +/-10% and +/- \$50,000 at financial statement level.

Carried Unanimously 6/0

ADOPTION OF ACCOUNTING POLICIES

Council should consider its accounting policies on an annual basis and adopt the policies to apply to financial reporting including the annual financial statements and the budget.

Current Policy CP/FIN3201 - Significant Accounting Policies is provided as Attachment 1 to this item.

Revised Policy CP/FIN3201 - Significant Accounting Policies is provided as Attachment 2 to this item.

OFFICER'S RECOMMENDATION 22

That Council adopts revised policy CP/FIN3201 - Significant Accounting Policies.

COUNCIL DECISION

Minute No. 9846

Moved: Cr D Ausburn

Seconded: Cr R Addis

That Council adopts revised policy CP/FIN3201 - Significant Accounting Policies.

Carried Unanimously 6/0

COLLECTION OF FEES AND CHARGES

Council's policy on collection of fees and charges was reviewed during the budget process to ensure consistency with wording in the fees and charges document.

Current Policy F22 – Collection of Fees and Charges is provided as Attachment 3 to this item.

Revised Policy CP/FIN3207 – Collection of Fees and Charges is provided as Attachment 4 to this item.

OFFICER'S RECOMMENDATION 23

That Council adopts revised policy CP/FIN3207 – Collection of Fees and Charges.

COUNCIL DECISION

Minute No. 9847

Moved: Cr D Ausburn

Seconded: Cr J McCoy

That Council adopts revised policy CP/FIN3207 – Collection of Fees and Charges.

Carried Unanimously 6/0

In order to maintain real operating expenditure and continue to position Council to undertake future projects of significant economic benefit and employment growth initiatives, and to progress the implementation of CP/FIN-3200 Strategic Rating policy it is recommended that Council adopt an 8.2% rate increase total GRV and total UV rates.

The general rate increase is 5.5% however the impact of valuation increases during 2011/12, transitioning Rural Agriculture 1 and Rural Agriculture 2 to UV – Other, increasing UV Mining Rates by 10% and increasing UV Pastoral Rates by 20% to fix a prior year error had resulted in total rates revenue increase of 8.2% compared to the 2011/12 actual rates revenue.

The budget document is provided as a separate attachment to this agenda.

OFFICER'S RECOMMENDATION 24

That the 2012/13 budget, reflecting an 8.2% increase in total GRV and total UV rates, be adopted.

COUNCIL DECISION

Minute No. 9848

Moved: Cr J Parker

Seconded: Cr J McCoy

That the 2012/13 budget, reflecting an 8.2% increase in total GRV and total UV rates, be adopted.

Carried Unanimously 6/0

Attachment 1 – CP/FIN-3201 – Significant Accounting Policies (Current)



Shire of Wyndham East Kimberley **Council Policy Number: CP/FIN-3201** **Significant Accounting Policies**

OBJECTIVE:

Statement of intent

To provide the basis for Council's accounting concepts and annual reporting guidelines. To maintain accounting reporting procedures that complies with statutory requirements and demonstrates Council's financial position.

POLICY:

Significant Accounting Policies

(a) Basis of Accounting and Preparation

The budget and financial report are general purpose financial reports which are to be 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 reports are also to be prepared on the accrual basis under the convention of historical cost accounting modified, where applicable by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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 the financial reports.

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 in the financial reports.

(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.

Where contributions recognised as revenues during the reporting period are 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 are stated inclusive of applicable GST.

(g) Superannuation

The Shire of Wyndham East Kimberley contributes to a number of Superannuation Funds on behalf of employees.

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 in the statement of financial position comprise cash at bank and in hand and short-term deposits with 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 statement of financial position.

(i) Trade and Other Receivables

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.

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 Council 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.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the statement of comprehensive income.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount 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

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

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

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

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

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

(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 and capitalisation threshold are as per Council adopted policy F20 Non Current Asset Capitalisation and Depreciation Control.

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When re-valued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

(m) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

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

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

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

Financial assets 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.

(ii) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. They are included in current assets or liabilities, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets.

(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 are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months of the end of the reporting period (classified as current assets).

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

(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 reporting 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.

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 statement of comprehensive income.

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 represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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 Council 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) 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:

- (a) The Council has a present legal or constructive obligation as a result of past events;
- (b) for which it is probable that an outflow of economic benefit will result to settle the obligation; and
- (c) the outflow can be reliably measured.

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

Provisions are not recognised for future operating losses.

(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 at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments,

including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

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

Lease payments 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.

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

(u) Joint Venture

The Council'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 statement of comprehensive income.

(v) Comparative Figures

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

When the Council applies an accounting policy retrospectively, make a retrospective restatement or reclassifies items in its financial statement, a statement of financial position as at the beginning of the earliest period will be disclosed.

(w) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in the budget/annual financial report relate to the amended budget estimate for the relevant item of disclosure.

(x) 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 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.

(y) New Accounting Standards and Interpretations for Application in Future Periods

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Council for the annual reporting period ending 30 June 2011.

Council's assessment of these new standards and interpretations is set out below:

	Title and Topic	Issued	Applicable (*)	Impact
(i)	AASB 9– Financial Instruments	December 2009	1 January 2013	Nil – The objective of this Standard is to improve and simplify the approach for

				classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated the standard will have any material effect.
(ii)	AASB 124– Related Party Disclosures	December 2009	1 January 2011	Nil – It is not anticipated the Council will have any related parties as defined by the Standard.
(iii)	AASB 1053 - Application of Tiers of Australian Accounting Standards	June 2010	01 July 2013	Nil - Due to its nature and statutory requirements the Council will be deemed a Tier 1 entity and will continue to prepare general purpose financial statements.
(iv)	AASB 2009 -12 Amendments to Australian Accounting Standards [AASB 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 & 1031 and Interpretations 2, 4, 16, 1039 & 1052]	December 2009	01 January 2011	Nil – The revisions embodied in this standard relate to standards which do not apply to local government (ie AASB8) or are largely editorial in nature and will have minimal effect (if any) on the accounting practices of the Council.
(v)	AASB 2009– 11 Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12)	December 2009	01 January 2013	Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above).
(vi)	AASB 2010 - 2 Amendments to Australian Accounting	June 2010	01 July 2013	Nil - None of these amendments will have any effect on the

	Standards arising from Reduced Disclosure Requirements [AASB 1, 2, 3, 5, 7, 8, 101, 102, 107, 108, 110, 111, 112, 116, 117, 119, 121, 123, 124, 127, 128, 131, 133, 134, 136, 137, 138, 140, 141, 1050, & 1052 and Interpretations 2, 4, 5, 15, 17, 127, 129 & 1052]			financial report as the standard does not apply in the case of general purpose financial statements.
(vii)	AASB 2010 - 4 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 1, 7, 101, 134, and Interpretation 13]	June 2010	01 January 2011	Nil - The revisions are part of the AASB's annual improvement project to help ensure consistency with presentation, recognition and measurement criteria of IFRSs. It is not anticipated these will have any effect on the Council.
(viii)	AASB 2010 - 5 Amendments to Australian Accounting Standards [AASB 1, 3, 4, 5, 101, 107, 112, 118, 119, 121, 132, 133, 134, 137, 139, 140, 1023 & 1038 and Interpretations 112, 115, 127, 132 & 1042]	October 2010	01 January 2011	Nil - The revisions embodied in this standard are largely editorial in nature or relate to standards not applicable to the Council and will have minimal effect (if any) on the accounting practices of the Council.
(ix)	AASB 2010 - 6 Amendments to Australian Accounting Standards - Disclosures on Transfers of Financial Assets [AASB 1 & 7]	November 2010	01 July 2011	Nil - The revisions embodied in this standard amend disclosures required on transfers of financial assets. The Council is not expected to have any qualifying transfers.
(x)	AASB 2010 – 7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)	December 2010	01 January 2013	Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated

	[AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12)			to have any material effect on the Council (refer (i) above).
(xi)	AASB 2010 - 8 Amendments to Australian Accounting Standards - Deferred Tax: Recovery of Underlying Assets [AASB 1 & 7]	December 2010	01 July 2011	Nil - None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
	AASB 2010 - 9 Amendments to Australian Accounting Standards - Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters [AASB 1]	December 2009	01 January 2011	
	AASB 2009- 14 Amendments to Australian Interpretations - Prepayments of a Minimum Funding Requirement [AASB Interpretation 14]	December 2010	01 January 2013	
	AASB 2010 - 10 Further Amendments to Australian Accounting Standards - Removal of Fixed Dates for First-time Adopters [AASB 2009 - 11 & 2010 - 7]			

Notes:

(*) Applicable to reporting periods commencing on or after the given date.

(z) Adoption of New and Revised Accounting Standards

During the current year, the Council adopted all of the new and revised Australian Accounting Standards and Interpretations which became mandatory and which were applicable to its operations.

These new and revised standards were:

- AASB 2009 – 5
- AASB 2009 – 8
- AASB 2009 – 10
- AASB 2009 – 13
- AASB 2010 – 1
- AASB 2010 – 3

Interpretation 19

The standards adopted had a minimal effect on the accounting and reporting practices of the Council as they were either largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

POLICY ADMINISTRATION

Directorate		Officer Title			
Corporate Services		Director Corporate Services			
Date Effective	10/08/2010				
Date Adopted	10/08/2010	Last Reviewed		19/07/2011	
Risk Rating	Low	Review Cycle	Annual	Next Due	MM/YYYY
Organisational Compliance	Annual Financial Report Annual Adopted Budget				
Process Links	Financial Management Polices, Procedures and Practices.				

Attachment 2 – CP/FIN-3201 – Significant Accounting Policies (Revised)

SHIRE of WYNDHAM | EAST KIMBERLEY



Council Policy Number: CP/FIN-3201 Significant Accounting Policies

OBJECTIVE:

To provide the basis for Council's accounting concepts and annual reporting guidelines. To maintain accounting reporting procedures that comply with statutory requirements and demonstrate Council's financial position.

POLICY:

Significant Accounting Policies

(a) Basis of Accounting and Preparation

The budget and financial report are general purpose financial reports which are to be prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

Except for cash flow and rate setting information, the budget and reports are also to be prepared on the accrual basis under the convention of historical cost accounting modified, where applicable by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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 the financial reports.

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 in the financial reports.

(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.

Where contributions recognised as revenues during the reporting period are 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 are stated inclusive of applicable GST. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

(g) Superannuation

The Shire of Wyndham East Kimberley contributes to a number of Superannuation Funds on behalf of employees.

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 in the statement of financial position comprise cash at bank and in hand and short-term deposits with 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 statement of financial position.

(i) Trade and Other Receivables

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.

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, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

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

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

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 Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

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.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the statement of comprehensive income.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount 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

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

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

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

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

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

(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 and capitalisation threshold are as per Council adopted policy F20 Non Current Asset Capitalisation and Depreciation Control.

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When re-valued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(m) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (e) the amount in which the financial asset or financial liability is measured at initial recognition;
- (f) less principal repayments;

- (g) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and
- (h) less any reduction for impairment.

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

(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.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. They are included in current assets or liabilities, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets.

(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. They are subsequently measured at amortised cost.

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 are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

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

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months of the end of the reporting period (classified as current assets).

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

Derecognition

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

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

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

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

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

At the time of adopting 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 represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

(r) 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:

- (d) The Council has a present legal or constructive obligation as a result of past events;
- (e) for which it is probable that an outflow of economic benefit will result to settle the obligation; and
- (f) the outflow can be reliably measured.

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

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

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

Lease payments 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.

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

(u) Joint Venture

The Council'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 statement of comprehensive income.

The Council's interests in joint venture entities are recorded using the equity method of accounting in the financial report.

Where the Council contributes assets to the joint venture or if the Council purchases assets from the joint venture, only the portion of the gain or loss that is not attributable to the Council's share of the joint venture shall be recognised. The Council recognises the full amount of any loss when the contribution results in a reduction in the net realisable value of current assets or an impairment loss.

(v) 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.

(w) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

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

(x) Comparative Figures

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

When the Council applies an accounting policy retrospectively, make a retrospective restatement or reclassifies items in its financial statement, a statement of financial position as at the beginning of the earliest period will be disclosed.

(y) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in the budget/annual financial report relate to the amended budget estimate for the relevant item of disclosure.

(z) 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 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.

(aa) New Accounting Standards and Interpretations for Application in Future Periods

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Council for the annual reporting period ending 30 June 2012.

Council's assessment of these new standards and interpretations is set out below:

	Title and Topic	Issued	Applicable (*)	Impact
(i)	AASB 9– Financial Instruments	December 2009	1 January 2013	Nil – The objective of this Standard is to improve and simplify the approach for

				classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated the standard will have any material effect.
(ii)	AASB 1053 - Application of Tiers of Australian Accounting Standards	June 2010	01 July 2013	Nil - Due to its nature and statutory requirements the Council will be deemed a Tier 1 entity and will continue to prepare general purpose financial statements.
(iii)	AASB 2009– 11 Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12)	December 2009	01 January 2013	Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above).
(iv)	AASB 2010 - 2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 1, 2, 3, 5, 7, 8, 101, 102, 107, 108, 110, 111, 112, 116, 117, 119, 121, 123, 124, 127, 128, 131, 133, 134, 136, 137, 138, 140, 141, 1050, & 1052 and Interpretations 2, 4, 5, 15, 17, 127, 129 & 1052]	June 2010	01 July 2013	Nil - None of these amendments will have any effect on the financial report as the standard does not apply in the case of general purpose financial statements.
(v)	AASB 2010 – 7 Amendments to	December 2010	01 January 2013	Nil – The revisions embodied in this

	<p>Australian Accounting Standards arising from AASB 9 (December 2010)</p> <p>[AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 2,5,10,12, 19 & 127)</p>			<p>standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above).</p>
(vi)	<p>AASB 2010 - 8 Amendments to Australian Accounting Standards - Deferred Tax: Recovery of Underlying Assets [AASB 112]</p>	<p>December 2010</p>	<p>01 July 2012</p>	<p>Nil - None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.</p>
(vii)	<p>AASB 2010 - 10 Further Amendments to Australian Accounting Standards - Removal of Fixed Dates for First-time Adopters [AASB 2009 - 11 & 2010 - 7]</p>	<p>December 2010</p>	<p>01 January 2013</p>	<p>Nil - None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.</p>
(viii)	<p>AASB 2011 – 2 Amendments to Australian Accounting Standards – Arising from the Trans – Tasman Consequence Project – Reduced Disclosure Requirements. [AASB 101 & AASB 1054]</p> <p>AASB 2011 – 3 Amendments to Australian Accounting Standards – Orderly Adoption of Changes to ABS GFS manual and related Amendments. [AASB 1049]</p> <p>AASB 2011 – 6 Amendments to</p>	<p>May 2011</p> <p>May 2011</p> <p>July 2011</p>	<p>1 July 2013</p> <p>1 July 2012</p> <p>1 July 2013</p>	<p>Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.</p>

	Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation – Reduced Disclosure Requirements [AASB 127, 128 & 131]			
(ix)	AASB 10 – Consolidated Financial Statements AASB 11 – Joint Arrangements AASB 12 – Disclosure of Interests in Other Entities AASB 127 – Separate Financial Statements AASB 128 – Investments in Associates and Joint Ventures AASB 2011 – 7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards [AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 131, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17]	August 2011	1 January 2013	Nil – None of these except for AASB 128, are expected to have significant application to the operations of the Council. With respect to AASB 128, where the Council has an interest in a Joint Venture, the requirements of AASB 128 supercede those of the current Joint Venture Standard AASB 131. The new standard more clearly defines the accounting treatment and disclosure in relation to it. Due to the nature of the Joint Venture, it is not expected to have a significant impact on the Council.
(x)	AASB 13 – Fair Value Measurement AASB 2011 – 8 Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7, 101, 102, 108, 110,	September 2011	1 January 2013	AASB 13 defines fair value, establishes a framework for measuring fair value and requires disclosures about fair value measurements. AASB 13 requires: - Inputs to all fair value

	<p>116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 & 1038 and Interpretations 2, 4, 12, 13, 14, 17, 19, 131 & 132]</p>			<p>measurements to be categorised in accordance with a fair value hierarchy; and</p> <ul style="list-style-type: none"> - Enhanced disclosures regarding all assets and liabilities (including, but not limited to financial assets and financial liabilities) measured at fair value. <p>AASB 13 will have particular relevance to the process of the Council adopting fair value methodology in relation to its fixed assets as mandated from 1 July 2012. Apart from the changes in value in relation to assets to be revalued (which are mandated by legislation and not changes to the standard) it is not expected to significantly impact the Council as the framework embodied in AASB 13 does not differ significantly from that which is present in existing standards. The amendment to the legislation requires the phasing in of fair value in relation to fixed assets over the three years from 1 July 2012. It is not possible to estimate the likely amount of any revaluations.</p>
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(xi)	AASB 2011 - 9 Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049]	September 2011	1 July 2013	The main change embodied in this standard is the requirement to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently. It effects presentation only and is not expected to significantly impact the Council.
(xii)	AASB 119 – Employee Benefits AASB 2010 – 10 Amendments to Australian Accounting Standards arising from AASB 119 [AASB 1, 8, 101, 124, 134, 1049 & 2011 – 8 and Interpretation 14]	September 2011	1 January 2013	The changes in relation to defined benefit plans contained in this standard are not expected to significantly impact the Council nor are the changes to AASBs in relation to termination benefits.
(xiii)	AASB 2011-11 Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements AASB 2011 – 12 Amendments to Australian Accounting Standards arising from Interpretation 20 [AASB 1] AASB 2011 – 13 Amendments to Australian Accounting Standards – Improvements to AASB 1049	September 2011 November 2011 December 2011	1 July 2013 1 January 2013 1 July 2012	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.

Notes: (*) Applicable to reporting periods commencing on or after the given date.

(ab) Adoption of New and Revised Accounting Standards

During the current year, the Council adopted all of the new and revised Australian Accounting Standards and Interpretations which became mandatory and which were applicable to its operations.

These new and revised standards were:

- AASB 124
- AASB 1054
- AASB 2009 – 12
- AASB 2010 – 4
- AASB 2010 – 5
- AASB 2010 – 6
- AASB 2010 – 9
- AASB 2010 – 14
- AASB 2011 - 1

The standards adopted had a minimal effect on the accounting and reporting practices of the Council as they were either largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

POLICY ADMINISTRATION

Directorate		Officer Title			
Corporate Services		Director Corporate Services			
Date Effective	19 July 2011				
Date Adopted	19 July 2011	Last Reviewed	7 August 2012		
Risk Rating	Low	Review Cycle	Annual	Next Due	July 2013
Organisational Compliance	Annual Financial Report Annual Adopted Budget				
Process Links	Financial Management Policies, Procedures and Practices.				

Attachment 3 – Council Policy F22– Fees and Charges (Current)



Shire of Wyndham East Kimberley **Council Policy Number: CP FIN-3207** **Collection of Fees and Charges**

OBJECTIVE:

Statement of intent

To establish best practice guidelines for the collection of fees and charges imposed by the Shire of Wyndham East Kimberley.

POLICY:

Scope & Limitations

Fees and charges for the Shire of Wyndham East Kimberley must be paid in full prior to the service, or approval being received by customers.

Bonds must be paid in cash or at least 5 working days prior to the event/hire to enable clearance of funds.

To facilitate the collection of certain fees and charges, exceptions to this rule are detailed below. The listed exceptions do not apply to bonds.

These 'exceptions' may be charged by invoice to any customer who has applied and been approved to hold an account with the Shire of Wyndham East Kimberley. Payment terms as per the Sundry Debt Collection Policy CP FIN-3202 are to apply.

Exceptions:

- Annual subscription to Council Minutes and Agendas
- Wyndham Childcare Centre Fees & Charges
- Annual Registrations for caravan & camping, food business and lodging houses (certification is provided once invoice is paid)
- Annual refuse charges, waste management charges, replacement or repairs to bins (will occur as part of Rates Notices)
- Waste disposal charges at landfill sites (non domestic)
- Water supply / reticulation charges (per kilolitre)
- Annual swimming pool fee (will occur as part of Rates Notice)
- Airport passenger taxes and screening fees
- Annual Airport Aircraft Parking fees
- Annual Lease Fees
- Fees and charges collected under contract by external agencies.
- Regular (including seasonal) hirers of Community and Recreation facilities and equipment (*as defined in relevant administrative policy*)

Discretion for invoicing of fees and charges not covered in the exceptions list is delegated to the Director Corporate Services.

Notes:

- Purchase orders are not an acceptable method of 'payment', but may be accepted for charges that are approved for invoicing to account holders.
- Bonds will be refunded on request once a Council officer has inspected the facility / equipment and confirmed approval of the bond release.
- Infringements and fines are to be paid in accordance with the notice issued.

Background

Council fees and charges are adopted by Council resolution in accordance with the Local Government Act.

These fees and charges can only be modified by a resolution of Council or under delegated authority by the Chief Executive Officer. All requests for concessions on fees and charges must be made in advance, in writing and addressed to the Chief Executive Officer.

Policy herewith is to ensure adopted fees and charges are collected efficiently and effectively.

Guiding Statement

Collection of fees and charges is to be in a manner that ensures payment security.

Outcomes

Revenue collected from fees and charges contributes to the provision of Council's services.

GOVERNANCE REFERENCES

Statutory Compliance	<i>Local Government Act and Local Government Financial Management Regulations.</i>
Industry Compliance	<i>Australian Accounting Standards</i>
Organisational Compliance	
Process Links	

POLICY ADMINISTRATION

Directorate		Officer Title			
Corporate Services		Manager Financial Services			
Date Effective	18 August 2009				
Date Adopted	18 August 2009	Last Reviewed		19 July 2011	
Risk Rating	High	Review Cycle	Annual	Next Due	July 2012

Attachment 4 – Council Policy F22– Fees and Charges (Revised)

SHIRE of WYNDHAM | EAST KIMBERLEY



Council Policy Number: CP FIN-3207

Collection of fees and charges

OBJECTIVE:

To establish best practice guidelines for the collection of fees and charges imposed by the Shire of Wyndham East Kimberley.

POLICY:

Scope & Limitations

Fees and charges for the Shire of Wyndham East Kimberley must be paid in full prior to the service or approval being received by customers.

Bonds must be paid in cash or at least 5 working days prior to the event/hire to enable clearance of funds.

To facilitate the collection of certain fees and charges, exceptions to this rule are detailed below. The listed exceptions do not apply to bonds.

These 'exceptions' may be charged by invoice to any customer who has applied and been approved to hold an account with the Shire of Wyndham East Kimberley. Payment terms as per the Sundry Debt Collection Policy CP FIN-3202 are to apply.

Exceptions:

- *Annual subscription to Council minutes and agendas;*
- *Wyndham Childcare Centre fees and charges;*
- *Annual registrations for caravan and camping, food business and lodging houses (certification is provided once invoice is paid) **and swimming pool sampling;***
- *Annual refuse charges, waste management charges, replacement or repairs to bins (will occur as part of Rates Notices);*
- *Waste disposal charges at landfill sites (non-domestic) **and recycled item sales;***
- *Water supply / reticulation charges (per kilolitre);*
- *Annual swimming pool fee (will occur as part of Rates Notice);*
- *Airport passenger taxes and screening fees;*
- *Annual Airport Aircraft parking fees;*
- *Annual lease fees;*
- *Fees and charges collected under contract by external agencies;*
- *Regular (including seasonal) hirers of Community and Recreation facilities and equipment (as defined in relevant administrative policy);*

- *Fees and charges collected under a memorandum of understanding arrangement.*

Discretion for invoicing of fees and charges not covered in the exceptions list is delegated to the Director Corporate Services.

Notes:

- *Purchase orders are not an acceptable method of 'payment', but may be accepted for charges that are approved for invoicing to account holders.*
- *Bonds will be refunded on request once a Council officer has inspected the facility / equipment and confirmed approval of the bond release.*
- *Infringements and fines are to be paid in accordance with the notice issued.*

Background

Council fees and charges are adopted by Council resolution in accordance with the Local Government Act.

These fees and charges can only be modified by a resolution of Council or under delegated authority by the Chief Executive Officer. All requests for concessions on fees and charges must be made in advance, in writing and addressed to the Chief Executive Officer.

Policy herewith is to ensure adopted fees and charges are collected efficiently and effectively.

Guiding Statement

Collection of fees and charges is to be in a manner that ensures payment security.

Outcomes

Revenue collected from fees and charges contributes to the provision of Council's services.

GOVERNANCE REFERENCES

Statutory Compliance	<i>Local Government Act and Local Government Financial Management Regulations</i>
Industry Compliance	<i>Australian Accounting Standards</i>
Organisational Compliance	<i>?</i>
Process Links	<i>?</i>

POLICY ADMINISTRATION

Directorate		Officer Title		Contact:	
<i>Corporate Services</i>		<i>Manager Financial Services</i>		Ext: 122	
Date Effective	19/07/2011				
Date Adopted	19/07/2011	Last Reviewed		10/07/2012	
Risk Rating	High	Review Cycle	Annual	Next Due	07/2013
Organisational Compliance	<i>?</i>				
Process Links	<i>?</i>				

Attachment 5 – Ministerial Approval to Raise Differential Rates



Government of **Western Australia**
Department of **Local Government**

Our Ref: E1219055; WE5-1#03

|||||
Mr Gary Gaffney
Chief Executive Officer
Shire of Wyndham East Kimberley
PO Box 614
KUNUNURRA WA 6743

Dear Mr Gaffney

I refer to the Shire's letter of 6 July 2012 requesting approval to impose differential rates in your unimproved value area that exceed the statutory two times limit.

I advise that the Director General, under delegated authority from the Minister for Local Government, has approved in accordance with section 6.33(3) of the *Local Government Act 1995*, of the Shire imposing the differential rates as proposed in your letter.

This approval is valid for the 2012/2013 financial year.

Yours sincerely

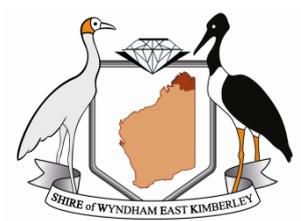
A handwritten signature in blue ink that reads "Mary Adam".

Mary Adam
DIRECTOR LEGAL AND LEGISLATIVE SERVICE

26 July 2012

Gordon Stephenson House
140 William Street Perth WA 6005
GPO Box R1250 Perth WA 6844
Tel: (08) 6552 1500 Fax: (08) 6552 1555 Fræecall: 1800 620 511 (Country only)
E-mail: info@dlg.wa.gov.au Website: www.dlg.wa.gov.au
wa.gov.au

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SHIRE OF WYNDHAM | EAST KIMBERLEY

ADOPTED BUDGET

2013

2012

SHIRE of WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13

Contact Details

Chief Executive Officer
PO Box 614
KUNUNURRA WA 6743

Kununurra Administration
115 Coolibah Drive
KUNUNURRA

Wyndham Administration
Koolama Street
WYNDHAM

Phone: (08) 9168 4100
Fax: (08) 9168 1798

Phone (08) 9161 1002
Fax (08) 9161 1295

e-mail: mail@swek.wa.gov.au

website: www.swek.wa.gov.au

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 2012-13

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SHIRE of WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13

Members of Council

Shire President



Cr John Moulden

Elected – 2007
Term Expires – 2015
Elected Shire President – October 2011

Deputy Shire President



Cr Ralph Addis

Elected 2007
Term Expires – 2015

Councillors



Cr Di Ausburn

Elected – 2006
Term Expires – 2013



Cr Jane Parker

Elected 2005
Term Expires – 2013

**SHIRE of WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13**

Councillors



Cr Jackie McCoy
Elected – 2009
Term Expires – 2013



Cr Kenneth Torres
Elected 2009
Term Expires – 2013



Cr Raymond Dessert
Elected 2010
Term Expires – 2015



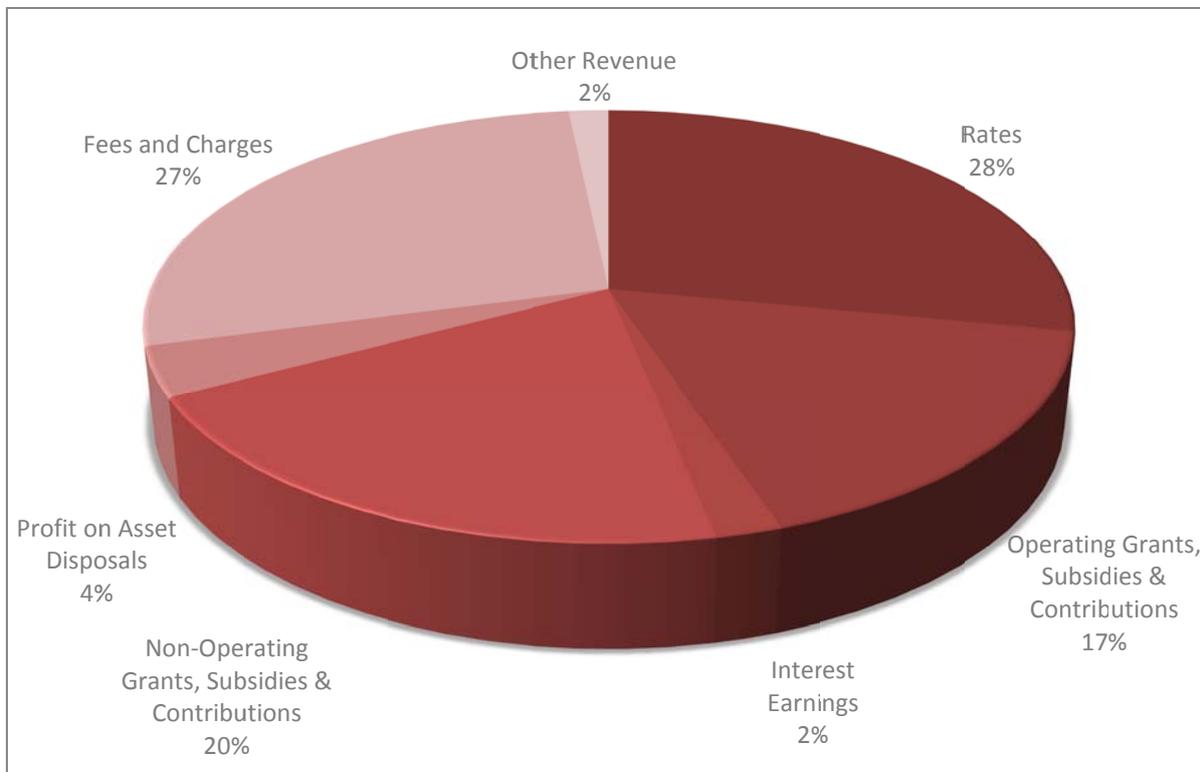
Cr Cissy Gore-Birch-Gault
Elected 2011
Term Expires – 2015

One Vacant Position Existed at the time of adoption of the Budget

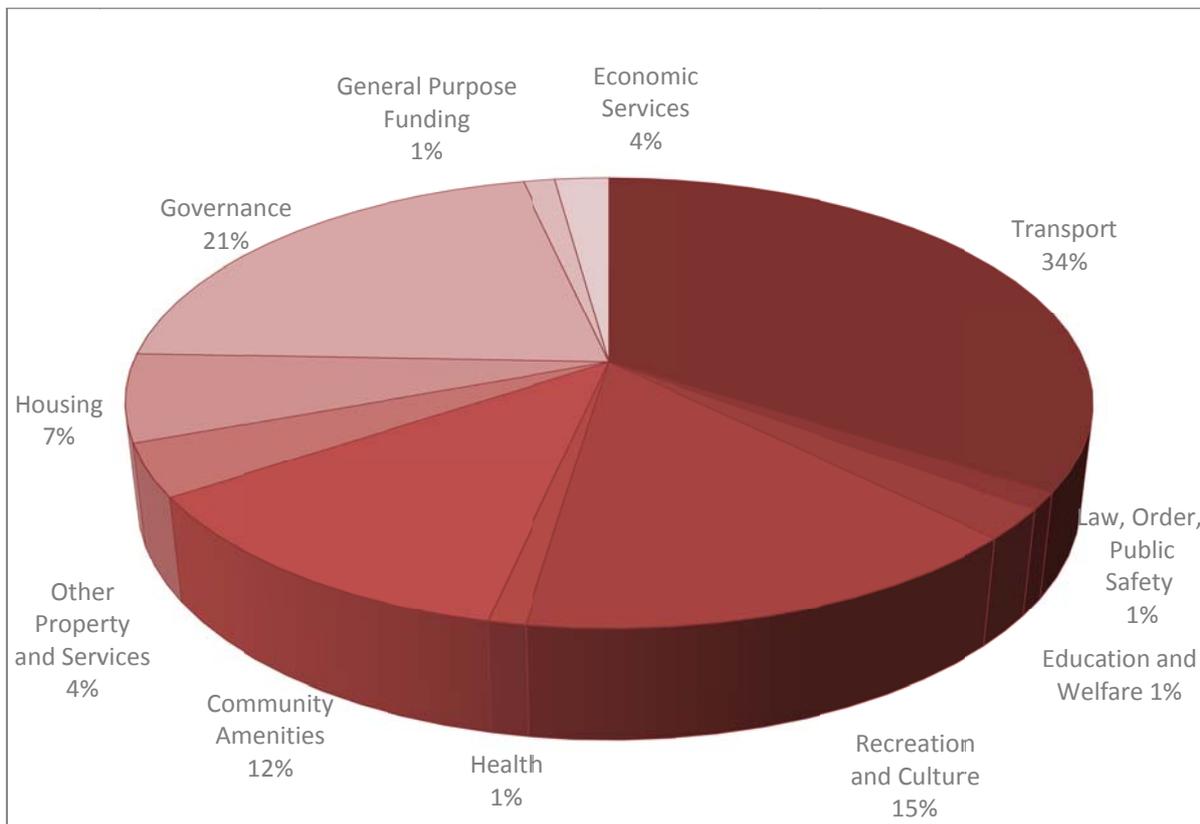
**SHIRE of WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13**

Income Sources and Investment by Program

Income Sources – Budget 2012-13



Investment by Program – Budget 2012-13



SHIRE of WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13

Shire President's Prologue



Cr John Moulden

The 2012/13 budget will be a challenging one for Council but there is a continued commitment to maintain a balanced budget despite a reduction of 11% (\$364,000) of Commonwealth Sustainability Grants.

To offset the reduction Council has adopted a general rates increase of 5.5% to help us achieve requirements set out in the Strategic Planning Policy adopted in April 2012.

The large East Kimberley Development Projects such as the Kununurra Regional Airport and the Anthon's Landing Community Fishing Jetty in Wyndham are now complete allowing the Shire to concentrate on other core responsibilities such as the roads programme and other maintenance works.

There are several components of this year's budget deserving a special mention.

Airport services (security and cleaning) have now been brought in house to deliver increased services and savings to the Shire and rate payers. The Shire is proud of what the airport now brings to the East Kimberley offering visitors and locals the best possible arrival and departure experience.

Council has also identified that the Kununurra office has now outgrown its current office capacity on Coolibah Drive. To help us meet our growing demands Council has been looking for relocation options for the last 12 months.

A cost effective option rather than build a new facility would be to purchase an existing building in Kununurra which will serve our growing needs for the next ten years. This potential purchase will improve the community's access to Council and the staff.

Regular projects updates will continue to be published in the Shire's newspaper article in the Kimberley Echo, on our Facebook page and Shire website.

The Council and shire staff look forward to another positive year in the East Kimberley.

Best wishes

Cr John Moulden
Shire President

SHIRE of WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2012-13

Key Result Areas

INFRASTRUCTURE

Key Result Area 1

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

Council is investing \$19Million in Capital works in the 2012/13 budget much of this expenditure relates to Infrastructure Assets. This diverse list includes:

\$321,480 to replace culvert at Victoria Highway to address water pooling issues at Bandicoot Drive

\$105,000 Drainage Upgrades on River Farm Road

\$300,765 Drainage Upgrades outside Picture Gardens on Coolibah Drive

\$105,000 Drainage pickup survey of Kununurra Townsite

\$36,000 annual contribution to street light upgrade program

\$21,000 for capital repairs to Wyndham Boat Ramp Pontoon

\$138K will be spent upgrading facilities at the Shires Wyndham and Kununurra Depots

\$50,000 for improvements at Wyndham Airport including car park and, runway

\$798,815 to re-sheet sections of Kalumburu Road and \$500K for road improvements

\$273,000 for road reseal program including Packsaddle and Fish Farm roads

\$801,614 to reconstruct sections of Weaber Plain Road

\$278,250 pavement repairs Research Station Road (D2 Bridge to Stock Route Rd)

\$420,000 to reconstruct Messmate Way Roundabout

\$163,275 to complete construct and seal of Egret Close

\$357,000 to complete construct Weero Road (Project cost \$882K, \$315K developer contributions)

\$397,726 to complete \$740K - construct and seal Research Station Road (Farm Hill to Oolrui Road)

\$150,000 to reconstruct Cato Court.

\$63,000 to drain and resheet Parry Creek road

\$105,000 to reconstruct and seal a section of Meatworks Road

\$100,000 Angle Parking in Leichardt Street to complement the Whitegum / Warlarring Park upgrade and \$150K for car parking in Konkerberry Drive Kununurra

\$1,059,000 to upgrade Plant and Equipment including a tracked loader for the Kununurra Landfill, fleet vehicles, slashes for the airports, gym equipment and a thermal fogger for Wyndham.

The old Air Services adjacent to the East Kimberley Regional Airport terminal will have a facelift to the façade (\$200K) to complement the terminal upgrade and be upgraded inside (\$200K) to create office and staff facilities for Airport Services staff responsible for security and cleaning. \$100K will be spent on finalising the fitout of the new terminal including baggage collection trollies.

East Kimberley Regional Airport - \$150,000 upgrade of car park at including review of pedestrian and traffic flow, \$100K for reseal of apron and \$50K to create a waiting area at the eastern GA

SHIRE of WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13

Key Result Areas

COMMUNITY

Key Result Area 2

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

Council provides many assets and services that supports the recreation and culture needs of the community including Swimming Complexes, Childcare, Youth, Recreation and Leisure Centres in both Wyndham and Kununurra.

Annual Community Grants of \$83,000 and Quick Grants of \$15,000 will be made available to assist community groups. \$18,000 is budgeted to undertake in-kind works on Council Reserves to support community events.

Capital improvements at the Kununurra Leisure Centre include \$313,000 to upgrade the hall and \$22,900 to complete the \$214K project to expand the Gymnasium and create a single entry point to the facility.

\$256,000 will be spent at the Kununurra Swimming Complex including a new pool liner and shade sails.

\$700,000 funded by CSRFF and Country Local Government grant funds to provide lighting for Kununurra Agricultural Oval for sporting activities and other community events at night.

\$79K will be used to improve safety by providing additional lighting in Nicholson Park

A shed will be built on Ivanhoe road for the local bush fire brigade using \$100,000 grant funds and sale proceeds from the development of adjoining land for resale.

Building improvements of \$28,000 for Wyndham Childcare Centre and \$35,000 for Kununurra Childcare Centre have been budgeted for.

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.

Council employs an Economic Development Officer, funded from grants, to promote the economic potential of the East Kimberley, to manage new key economic projects and to source grant funds for future projects that can make a significant contribution to the development of the East Kimberley.

\$55,000 has been set aside for Economic Development Grants to create economic development opportunities and \$80,000 has been budgeted to sponsor events that promote and enhance tourism in the East Kimberley such as the Kimberly Moon Experience, Barramundi Concert and Stars on the Bastion.

Council owns and operates the East Kimberley Regional Airport in Kununurra and the Wyndham Airport. This business unit provides essential services and infrastructure to support economic development and tourism for the region.

New public conveniences at Wyndham Oval will be constructed at a value of \$126,000 funded from Country Local Government Funding.

SHIRE of WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13

Key Result Areas

ENVIRONMENT

Key Result Area 4

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

Council will continue to address the Cumbungi Management issues in Lily Creek Lagoon through the use of the Aquatic Weed Harvester purchased in 2010/11. \$117,000 has been allocated to this activity.

The Shire of Wyndham East Kimberley Environmental Sustainability Plan was adopted in July 2011. The plan will guide implementation of environmentally sustainable practices into Councils operations. \$20,000 has been allocated to meter pump stations used for irrigation systems.

\$400,000 funded from borrowings will be used to construct a Liquid Waste Facility at Kununurra Landfill to comply with legislative requirements .

GOVERNANCE

Key Result Area 5

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

Council is investigating options to purchase an existing building in Kununurra that will serve as Councils' Administration Centre for the short to medium term. \$4Million dollars, including a \$1.5M bridging loan and a \$2.5M loan has been budgeted to purchase the building and to undertake necessary repairs and fitout.

Suitable staff housing is an essential element in attraction and retention of key staff. Council will utilise carry current Royalties for Regions funding and Country Local Government Funding distributed through the Kimberley Zone to construct stage one of the Waterlily Place Development in Kununurra at a cost of \$1.9M.

Council continues to focus on regional issues through involvement in the Kimberley Zone and the Kimberley Regional Collaborative Group (Shires of Wyndham East Kimberley, Halls Creek, Derby West Kimberley and Broome). A major Zone project budgeted for 2012/13 is stage two of a Housing Construction Facility at a cost of \$1.9Million.

Council will contribute \$33,000 to part fund Frontline Management, Diploma of Management and Diploma of Project Management courses that will training 30 members of staff and provide a substantial impact on Councils business

Information technology upgrades including \$25K for a new payroll system \$72K for implementation of Interplan management and reporting software, \$10K for projection and teleconference equipment in Kununurra Council Chambers, \$16K for GIS and \$141K to upgrade servers, laptops, desktops and printers.

FINANCIAL STATEMENT

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Statement of Comprehensive Income by Nature or Type
For the Year Ended 30 June 2013

	Note	2012/13 Adopted Budget \$	2011/12 Actual \$	2011/12 Adopted Budget \$
Revenue				
Rates	8	7,124,150	6,628,002	6,348,867
Operating Grants, Subsidies, Contributions		4,257,318	8,651,661	4,968,502
Fees and Charges	11	6,893,488	6,591,085	6,609,906
Service Charges	10	0	0	0
Interest Earnings	2(a)	492,800	756,126	553,974
Other Revenue		407,625	603,717	389,500
		<u>19,175,381</u>	<u>23,230,591</u>	<u>18,870,749</u>
Expenses				
Employee Costs		(9,956,186)	(8,307,258)	(8,909,020)
Materials and Contracts		(7,077,061)	(8,221,041)	(6,695,377)
Utility Charges		(925,150)	(911,460)	(827,670)
Depreciation on Non-Current Assets	2(a)	(3,160,790)	(3,177,224)	(2,916,607)
Interest Expenses	2(a)	(213,263)	(184,921)	(236,846)
Insurance Expenses		(448,958)	(349,428)	(353,113)
Other Expenditure		(805,655)	(1,046,919)	(754,500)
		<u>(22,587,063)</u>	<u>(22,198,251)</u>	<u>(20,693,133)</u>
Non-Operating Grants, Subsidies, Contributions		5,141,800	7,954,968	16,105,764
Profit on Asset Disposals	4	936,084	428,825	787,361
Loss on Asset Disposals	4	(59,763)	(12,528)	(26,718)
Net Result		2,606,439	9,403,605	15,044,023
Other Comprehensive Income		0	0	0
Total Comprehensive Income		<u>2,606,439</u>	<u>9,403,605</u>	<u>15,044,023</u>

Notes: Fair value adjustments to financial assets at fair value through profit or loss and Other Comprehensive Income (if any), is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

SHIRE OF WYNDHAM EAST KIMBERLEY**ADOPTED BUDGET 2012-13****Statement of Comprehensive Income by Program****For the Year Ended 30 June 2013**

	Note	2012/13 Adopted Budget	2011/12 Actual	2011/12 Amended Budget	2011/12 Adopted Budget
Revenue (Refer Notes 1,2,8 to 13)		\$	\$	\$	\$
General Purpose Funding		9,546,062	13,152,889	10,822,724	10,395,516
Governance		677,320	1,031,635	514,476	484,320
Law, Order, Public Safety		46,138	41,177	107,936	114,507
Health		61,900	57,684	54,550	46,500
Education and Welfare		164,305	171,867	143,750	125,500
Housing		202,465	189,728	190,031	190,432
Community Amenities		2,198,633	2,179,197	2,145,118	2,162,878
Recreation and Culture		583,820	569,935	569,450	584,500
Transport		5,313,493	5,376,012	4,181,751	4,392,596
Economic Services		144,000	244,667	174,000	354,000
Other Property and Services		237,245	215,800	217,348	20,000
		<u>19,175,381</u>	<u>23,230,591</u>	<u>19,121,134</u>	<u>18,870,749</u>
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)					
General Purpose Funding		(550,904)	(528,409)	(508,060)	(535,060)
Governance		(2,672,420)	(2,570,639)	(2,566,240)	(2,500,389)
Law, Order, Public Safety		(555,566)	(578,671)	(618,795)	(620,666)
Health		(421,676)	(348,845)	(414,222)	(409,222)
Education and Welfare		(397,479)	(403,126)	(403,189)	(372,916)
Housing		(582,258)	(543,510)	(552,919)	(505,986)
Community Amenities		(4,490,082)	(4,902,090)	(5,103,504)	(5,012,413)
Recreation & Culture		(4,232,532)	(3,999,037)	(3,922,351)	(3,841,433)
Transport		(7,273,308)	(7,039,986)	(5,858,253)	(5,524,938)
Economic Services		(884,860)	(922,213)	(897,133)	(1,043,908)
Other Property and Services		(312,715)	(176,804)	(342,366)	(89,356)
		<u>(22,373,800)</u>	<u>(22,013,330)</u>	<u>(21,187,032)</u>	<u>(20,456,287)</u>
Finance Costs (Refer Notes 2 & 5)					
Governance		(113,062)	(26,990)	(76,990)	(76,990)
Education and Welfare		(26,719)	(29,698)	(29,698)	(29,698)
Housing		(4,936)	(52,911)	(54,836)	(54,836)
Community Amenities		(2,333)	0	0	0
Recreation & Culture		(66,213)	(75,322)	(75,322)	(75,322)
		<u>(213,263)</u>	<u>(184,921)</u>	<u>(236,846)</u>	<u>(236,846)</u>

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Statement of Comprehensive Income by Program (Continued)
For the Year Ended 30 June 2013

	Note	2012/13 Adopted Budget	2011/12 Actual	2011/12 Amended Budget	2011/12 Adopted Budget
Non-Operating Grants, Subsidies, Contributions					
Governance		948,000	1,940,635	0	2,000,000
Law, Order, Public Safety		100,000	0	280,000	100,000
Housing		1,895,530	1,078,168	2,025,933	2,025,933
Community Amenities		10,000	25,000	150,000	190,000
Recreation & Culture		661,948	1,190,204	1,345,333	2,040,000
Transport		1,526,322	3,720,961	6,854,743	9,749,831
		5,141,800	7,954,968	10,656,009	16,105,764
Profit/(Loss) on Disposal of Assets (Refer Note 4)					
Law, Order, Public Safety		180,000	0	0	0
Housing		716,874	348,496	697,457	697,457
Transport		649	0	(8,438)	0
Other Property and Services		(21,202)	67,801	71,624	63,186
		876,321	416,297	760,643	760,643
Net Result		2,606,439	9,403,605	9,113,908	15,044,023
Other Comprehensive Income		0	0	0	0
Total Comprehensive Income		2,606,439	9,403,605	9,113,908	15,044,023

Notes: Fair value adjustments to financial assets at fair value through profit or loss and Other Comprehensive Income (if any), is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Statement of Cash Flows
For the Year Ended 30 June 2013

	Note	2012/13 Adopted Budget \$	2011/12 Actual \$	2011/12 Adopted Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		6,828,513	6,587,290	6,076,647
Operating Grants, Subsidies, Contributions		6,257,318	8,651,661	4,968,502
Service Charges		0	0	0
Fees and Charges		7,002,101	6,536,968	6,609,906
Interest Earnings		491,800	757,733	553,974
Goods and Services Tax		1,494,286	2,421,026	1,895,478
Other Revenue		407,625	603,717	389,500
		<u>22,481,643</u>	<u>25,558,395</u>	<u>20,494,007</u>
Payments				
Employee Costs		(9,882,077)	(8,207,289)	(8,920,875)
Materials and Contracts		(6,159,035)	(9,064,807)	(6,949,573)
Utility Charges		(925,150)	(911,460)	(827,670)
Insurance Expenses		(448,958)	(349,428)	(353,113)
Interest Expenses		(202,129)	(188,339)	(233,846)
Goods and Services Tax		(1,648,101)	(2,099,728)	(695,478)
Other Expenditure		(891,096)	(969,590)	(754,500)
		<u>(20,156,546)</u>	<u>(21,790,641)</u>	<u>(18,735,055)</u>
Net Cash Provided By Operating Activities	15(b)	<u>2,325,097</u>	<u>3,767,754</u>	<u>1,758,952</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale		(94,000)	(18,216)	0
Payments for Purchase of Property, Plant & Equipment		(10,988,596)	(8,276,612)	(14,051,222)
Payments for Construction of Infrastructure		(7,976,298)	(3,856,066)	(13,847,288)
Non-Operating Grants, Subsidies, Contributions used for the Development of Assets		5,141,800	7,954,968	16,105,764
Proceeds from Sale of Land Held for Resale		250,000	0	0
Proceeds from Sale of Plant & Equipment	4	1,048,991	707,303	1,173,002
Net Cash Used in Investing Activities		<u>(12,618,103)</u>	<u>(3,488,623)</u>	<u>(10,619,744)</u>

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Statement of Cash Flows (Continued)
For the Year Ended 30 June 2013

	Note	2012/13 Adopted Budget \$	2011/12 Actual \$	2011/12 Adopted Budget \$
Cash Flows from Financing Activities				
Repayment of Debentures	5	(352,066)	(1,114,499)	(1,114,499)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	5	4,400,000	0	1,650,000
Net Cash Provided By (Used In)				
Financing Activities		4,047,934	(1,114,499)	535,501
Net Increase (Decrease) in Cash Held		(6,245,072)	(835,368)	(8,325,291)
Cash at Beginning of Year		13,713,953	14,549,321	14,556,102
Cash and Cash Equivalents				
at the End of the Year	15(a)	<u>7,468,881</u>	<u>13,713,953</u>	<u>6,230,811</u>

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

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Rate Setting Statement
For the Year Ended 30 June 2013

	Note	2012/13 Adopted Budget \$	2011/12 Actual \$	2011/12 Amended Budget \$	2011/12 Adopted Budget \$
Revenue	1,2				
General Purpose Funding		2,421,912	6,524,887	4,280,257	4,046,649
Governance		677,320	1,031,635	514,476	484,320
Law, Order, Public Safety		226,138	41,177	107,936	114,507
Health		61,900	57,684	54,550	46,500
Education and Welfare		164,305	171,867	143,750	125,500
Housing		919,339	538,224	887,488	887,889
Community Amenities		2,198,633	2,179,197	2,145,118	2,162,878
Recreation and Culture		583,820	569,935	569,450	584,500
Transport		5,314,142	5,376,012	4,181,751	4,392,596
Economic Services		144,000	244,667	174,000	354,000
Other Property and Services		275,806	296,129	307,252	109,904
		12,987,315	17,031,414	13,366,028	13,309,243
Expenses	1,2				
General Purpose Funding		(550,904)	(528,409)	(508,060)	(535,060)
Governance		(2,785,482)	(2,597,629)	(2,643,230)	(2,577,379)
Law, Order, Public Safety		(555,566)	(578,671)	(618,795)	(620,666)
Health		(421,676)	(348,845)	(414,222)	(409,222)
Education and Welfare		(424,198)	(432,824)	(432,887)	(402,614)
Housing		(587,194)	(596,421)	(607,755)	(560,822)
Community Amenities		(4,492,415)	(4,902,090)	(5,103,504)	(5,012,413)
Recreation & Culture		(4,298,745)	(4,074,359)	(3,997,673)	(3,916,755)
Transport		(7,273,308)	(7,039,986)	(5,866,691)	(5,524,938)
Economic Services		(884,860)	(922,213)	(897,133)	(1,043,908)
Other Property and Services		(372,478)	(189,332)	(360,646)	(116,074)
		(22,646,826)	(22,210,779)	(21,450,596)	(20,719,851)
Net Operating Result Excluding Rates		(9,659,511)	(5,179,365)	(8,084,568)	(7,410,608)
Adjustments for Cash Budget Requirements:					
Non-Cash Expenditure and Revenue					
(Profit)/Loss on Asset Disposals	4	(876,321)	(416,297)	(760,643)	(760,643)
Movement in Accruals and Provisions		52,204	97,048	0	0
Depreciation on Assets	2(a)	3,160,790	3,177,224	3,156,801	2,916,607

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Rate Setting Statement (Continued)
For the Year Ended 30 June 2013

	Note	2012/13 Adopted Budget \$	2011/12 Actual \$	2011/12 Amended Budget \$	2011/12 Adopted Budget \$
Capital Expenditure and Revenue					
Purchase Land Held for Resale		(94,000)	(18,216)	0	0
Purchase Land and Buildings	3	(9,380,170)	(7,181,301)	(8,425,722)	(12,152,322)
Purchase Infrastructure Assets - Roads	3	(4,462,412)	(1,675,164)	(7,121,894)	(10,172,894)
Purchase Infrastructure Assets - Footpaths	3	(42,500)	0	0	0
Purchase Infrastructure Assets - Drainage	3	(969,995)	(63,680)	(540,000)	(740,000)
Purchase Infrastructure Assets - Other	3	(2,501,391)	(2,117,222)	(3,067,464)	(3,595,166)
Purchase Plant and Equipment	3	(1,059,000)	(627,360)	(1,019,500)	(1,170,500)
Purchase Furniture and Equipment	3	(666,550)	(467,895)	(752,421)	(728,400)
Grants/Contributions for Development of Assets		5,141,800	7,954,968	10,656,009	16,105,764
Proceeds from Disposal of Assets	4	1,048,991	707,303	1,135,002	1,173,002
Proceeds from Sale of Land Held for Resale		250,000	0	0	300,000
Repayment of Debentures	5	(352,066)	(1,114,499)	(1,114,499)	(1,114,499)
Proceeds from New Debentures	5	4,400,000	0	0	1,650,000
Transfers to Reserves (Restricted Assets)	6	(939,744)	(821,325)	(649,782)	(462,024)
Transfers from Reserves (Restricted Assets)	6	822,619	2,469,942	3,083,826	2,630,648
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	9,029,406	7,677,243	7,677,243	7,280,968
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	26,300	9,029,406	714,855	98,800
Amount Required to be Raised from Rates	8	(7,124,150)	(6,628,002)	(6,542,467)	(6,348,867)

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

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

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

(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) 2011/12 Actual Balances

Balances shown in this budget as 2011/12 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

All figures shown in this budget, 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.

(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 are stated inclusive of applicable GST.

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

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

(g) Superannuation

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

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits held at call with banks, other short term highly liquid investments with original maturities 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 and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities on the statement of financial position.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Trade and Other Receivables

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

(j) Inventories

General

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

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

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is complete are expensed.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing an unconditional 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

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

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 Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Revaluation

Certain asset classes may be revalued 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 the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases in the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the statement of comprehensive income.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

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

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Land Under Roads

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

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

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

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

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

Depreciation of Non-Current Assets

All non-current assets having a limited useful life are 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 Non Current Asset Capitalisation and Depreciation Control.

Land and Buildings

Land	Not depreciated
Buildings	30 to 40 years
Minor Buildings and Building Improvements	10 years

Furniture and Equipment

Computers	3 years
Communications	5 years
Furniture	10 years
Equipment	5 years

Plant and Equipment

Light Plant	3 years
Medium Plant	7 years
Heavy Plant	10 years
Minor Plant	7 to 10 years

Roads

Town Roads	25 to 45 years
Rural Roads	20 to 40 years
Runways/ Aprons / Taxiways	25 years

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets (Continued)

Footpaths	15 to 20 years
Drainage	40 years
Infrastructure - Parks and Ovals	
Parks and Ovals	30 years
Infrastructure - Other	
Street Lighting	25 years
Boat Ramps	10 years

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised and expensed in the year it is required. Rather, it is recorded on an attractive items listing.

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

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

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

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

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

Financial assets 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.

(ii) Loans and receivables

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

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period (classified as non-current assets).

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost.

Held-to-maturity financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

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

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months of the end of the reporting period (classified as current assets).

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in profit or loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

Derecognition

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

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

(m) 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 impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

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

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(o) Employee Benefits

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for the benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

(p) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Provisions

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result to settle the obligation; and
- c) that outflow can be reliably measured.

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

(r) 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 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.

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2012-13

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2013

	Note	2011/12 Budget \$	2010/11 Actual \$	2011/12 Budget \$
2. OPERATING REVENUES AND EXPENSES				
(a) Result from Ordinary Activities				
The result from ordinary activities includes:				
(i) Charging as Expenses:				
Auditors Remuneration				
Audit		35,000	34,613	35,000
Other Services		0	0	0
Depreciation				
<u>By Program</u>				
Governance		2,560	2,560	0
General Purpose Funding		0	0	0
Law, Order, Public Safety		5,090	5,091	4,836
Health		2,150	2,148	2,079
Education and Welfare		70,405	70,404	66,262
Housing		171,515	171,269	149,414
Community Amenities		117,065	118,192	108,508
Recreation and Culture		551,530	554,007	504,817
Transport		1,650,490	1,660,042	1,592,114
Economic Services		4,465	4,463	4,240
Other Property and Services		585,520	589,048	484,337
		<u>3,160,790</u>	<u>3,177,224</u>	<u>2,916,607</u>
<u>By Class</u>				
Land and Buildings		611,527	610,379	583,038
Furniture and Equipment		163,515	163,314	103,025
Plant and Equipment		685,733	671,897	664,520
Roads		1,129,141	1,130,714	1,074,019
Footpaths		67,519	71,073	59,860
Drainage		13,871	14,601	13,692
Other Infrastructure		489,484	515,246	418,453
		<u>3,160,790</u>	<u>3,177,224</u>	<u>2,916,607</u>
Interest Expenses (Finance Costs)				
- Debentures (refer note 5(a))		213,263	184,921	236,846
		<u>213,263</u>	<u>184,921</u>	<u>236,846</u>
(ii) Crediting as Revenues:				
Interest Earnings				
Investments				
- Reserve Funds		300,000	419,882	360,974
- Other Funds		92,800	222,856	132,000
Other Interest Revenue (refer note 13)		100,000	113,388	61,000
		<u>492,800</u>	<u>756,126</u>	<u>553,974</u>

SHIRE OF WYNDHAM EAST KIMBERLEY**ADOPTED BUDGET 2012-13****Notes to and Forming Part of the Budget
For the Year Ended 30 June 2013****2. OPERATING 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

EDUCATION AND WELFARE

Operation of day care centre

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 storm water drainage, environmental services, public conveniences and cemetery operation. Community assistance grants, crime prevention and Youth Services

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, 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 2012-13

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2013

3. ACQUISITION OF ASSETS	2012/13 Budget \$	2011/12 Budget \$
<p>The following assets are budgeted to be acquired during the year:</p>		
<u>By Program</u>		
Governance	5,940,635	3,514,500
General Purpose Funding	0	0
Law, Order, Public Safety	350,000	140,000
Health	22,000	20,000
Education and Welfare	63,000	16,000
Housing	2,051,765	3,998,187
Community Amenities	588,550	396,600
Recreation and Culture	1,883,061	3,633,766
Transport	6,952,157	15,459,804
Economic Services	0	45,000
Other Property and Services	1,230,850	1,335,425
	19,082,018	28,559,282
<u>By Class</u>		
Land and Buildings	9,380,170	12,152,322
Furniture and Equipment	666,550	728,400
Plant and Equipment	1,059,000	1,170,500
Infrastructure Assets - Roads	4,462,412	10,172,894
Infrastructure Assets - Footpaths	42,500	0
Infrastructure Assets - Drainage	969,995	740,000
Infrastructure Assets - Other	2,501,391	3,595,166
	19,082,018	28,559,282

To obtain further details of Asset Acquisitions refer to attachment
- Acquisition of Assets - 2012/13 Budget

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
 Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2013

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Maturity Date	Interest Rate %	Principal 1-Jul-12	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2012/13 Budget \$	2011/12 Actual \$	2012/13 Budget \$	2011/12 Actual \$	2012/13 Budget \$	2011/12 Actual \$
Governance										
L122 Administration Building Land	25.06.2020	6.00%	413,709		41,665	39,273	372,044	413,709	24,447	26,990
NL Administration Building Bridging Loan			0	1,500,000	0	0	1,500,000	0	30,625	0
NL Administration Building Loan			0	2,500,000	102,892	0	2,397,108	0	57,990	0
Education and Welfare										
L120 Kununurra Childcare Centre	02.09.2019	6.19%	455,034		49,343	46,425	405,691	455,034	26,719	29,698
Housing										
L115 Staff Housing	28.08.2018	6.14%	87,210		11,290	10,628	75,920	87,210	4,936	5,641
L121 Staff Housing	25.06.2012	5.33%	0		0	880,000	0	0	0	47,270
Community Amenities										
NL Liquid Waste Facility			0	400,000	0	0	400,000	0	2,333	0
Recreation and Culture										
L113 KNX Aquatic Centre Refurbishment	28.08.2018	6.14%	487,288		63,084	59,382	424,204	487,288	27,579	31,521
L114 WYN Recreation Centre	28.08.2018	6.14%	204,399		26,461	24,909	177,938	204,399	11,568	13,222
L118 KNX Youth Centre	30.06.2018	7.24%	170,800		23,614	21,979	147,186	170,800	11,873	13,508
L119 Multi Purpose Courts	08.05.2019	5.61%	280,350		33,718	31,903	246,632	280,350	15,193	17,071
			2,098,790	4,400,000	352,067	1,114,499	6,146,723	2,098,790	213,263	184,921

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

SHIRE OF WYNDHAM EAST KIMBERLEY**ADOPTED BUDGET 2012-13**

Notes to and Forming Part of the Budget
For the Year Ended 30 June 2013

5. INFORMATION ON BORROWINGS (Continued)**(b) New Debentures - 2012/13**

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used	Balance Unspent \$
	Budget						Budget	
NL Administration Building Bridging Loan	1,500,000	WATC	Debenture	2	105,000	3.5	1,500,000	0
NL Administration Building Loan	2,500,000	WATC	Debenture	10	557,836	4	2,500,000	0
NL Liquid Waste Facility	400,000	WATC	Debenture	4	32,137	3.5	400,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2012 nor is it expected to have unspent debenture funds as at 30th June 2013.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year. It is not anticipated that an overdraft facility will be required to be utilised during 2012/13

(e) Administration Building Loans

New debentures include two loans totalling \$4M for the Administration Building. Council has included a project of up to \$4M to enable consideration of various options to replace the existing Council Chambers and Administration Building. Should Council proceed with one of these options then loan funds will be drawn down to fund the actual expenditure. This may result in less than \$4m being borrowed.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2013

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
6. RESERVES			
(a) Waste Management			
Opening Balance	553,690	282,458	282,458
Amount Set Aside / Transfer to Reserve	298,759	271,232	12,911
Amount Used / Transfer from Reserve	(334,343)	0	(75,015)
	518,106	553,690	220,354
(b) Airport General			
Opening Balance	4,184,595	5,784,141	5,784,141
Amount Set Aside / Transfer to Reserve	407,826	297,892	264,387
Amount Used / Transfer from Reserve	0	(1,897,438)	(1,876,945)
	4,592,421	4,184,595	4,171,583
(c) Plant and Equipment			
Opening Balance	71,705	33,243	33,243
Amount Set Aside / Transfer to Reserve	3,326	38,462	1,520
Amount Used / Transfer from Reserve	0	0	(33,500)
	75,031	71,705	1,263
(d) Leisure Centre			
Opening Balance	0	42,140	42,140
Amount Set Aside / Transfer to Reserve	0	1,900	1,926
Amount Used / Transfer from Reserve	0	(44,040)	(44,066)
	0	0	0
(e) Parking			
Opening Balance	279,376	265,090	265,090
Amount Set Aside / Transfer to Reserve	12,957	14,286	12,117
Amount Used / Transfer from Reserve	(250,000)	0	(100,000)
	42,333	279,376	177,207
(f) Non-Potable Water			
Opening Balance	85,288	80,927	80,927
Amount Set Aside / Transfer to Reserve	3,955	4,361	3,699
Amount Used / Transfer from Reserve	(88,000)	0	0
	1,243	85,288	84,626
(g) Civic Buildings			
Opening Balance	7,001	6,643	6,644
Amount Set Aside / Transfer to Reserve	325	358	303
Amount Used / Transfer from Reserve	0	0	0
	7,326	7,001	6,947
(h) East Kimberley Tourism			
Opening Balance	107,691	100,294	100,294
Amount Set Aside / Transfer to Reserve	14,995	15,338	14,584
Amount Used / Transfer from Reserve	(8,518)	(7,941)	(5,000)
	114,168	107,691	109,878

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2012-13

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2013

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
6. RESERVES (Continued)			
(i) Foreshore			
Opening Balance	8,749	41,195	41,195
Amount Set Aside / Transfer to Reserve	55,822	37,554	55,433
Amount Used / Transfer from Reserve	(25,000)	(70,000)	0
	<u>39,571</u>	<u>8,749</u>	<u>96,628</u>
(j) Staff Entitlement			
Opening Balance	216,644	173,442	173,441
Amount Set Aside / Transfer to Reserve	10,047	54,324	7,928
Amount Used / Transfer from Reserve	(6,091)	(11,122)	(11,122)
	<u>220,600</u>	<u>216,644</u>	<u>170,247</u>
(k) Staff Housing			
Opening Balance	0	158,724	158,724
Amount Set Aside / Transfer to Reserve	0	7,157	1,276
Amount Used / Transfer from Reserve	0	(165,881)	(155,000)
	<u>0</u>	<u>0</u>	<u>5,000</u>
(l) Recreation Hardcourts			
Opening Balance	62,976	59,755	59,755
Amount Set Aside / Transfer to Reserve	24,921	3,221	24,732
Amount Used / Transfer from Reserve	(26,667)	0	(31,000)
	<u>61,230</u>	<u>62,976</u>	<u>53,487</u>
(m) Bio Security			
Opening Balance	246,021	233,439	233,439
Amount Set Aside / Transfer to Reserve	11,410	12,582	10,670
Amount Used / Transfer from Reserve	0	0	0
	<u>257,431</u>	<u>246,021</u>	<u>244,109</u>
(n) Childcare			
Opening Balance	106,261	115,445	115,446
Amount Set Aside / Transfer to Reserve	16,856	18,343	15,776
Amount Used / Transfer from Reserve	(10,000)	(27,527)	(11,000)
	<u>113,117</u>	<u>106,261</u>	<u>120,222</u>
(o) Parks			
Opening Balance	329,724	424,816	424,816
Amount Set Aside / Transfer to Reserve	15,292	21,908	19,418
Amount Used / Transfer from Reserve	(54,000)	(117,000)	(163,000)
	<u>291,016</u>	<u>329,724</u>	<u>281,234</u>
(p) Developer Contributions - Egret Close			
Opening Balance	0	123,428	123,427
Amount Set Aside / Transfer to Reserve	0	5,565	1,573
Amount Used / Transfer from Reserve	0	(128,993)	(125,000)
	<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2013

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
6. RESERVES (Continued)			
(q) Legal Fees			
Opening Balance	3,234	3,068	3,068
Amount Set Aside / Transfer to Reserve	150	166	140
Amount Used / Transfer from Reserve	0	0	0
	<u>3,384</u>	<u>3,234</u>	<u>3,208</u>
(r) Youth Bus			
Opening Balance	10,816	4,095	4,095
Amount Set Aside / Transfer to Reserve	5,502	6,721	5,187
Amount Used / Transfer from Reserve	0	0	0
	<u>16,318</u>	<u>10,816</u>	<u>9,282</u>
(s) Patient Transfer Facility			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(t) Footpaths			
Opening Balance	194,685	184,730	184,730
Amount Set Aside / Transfer to Reserve	57,601	9,955	8,444
Amount Used / Transfer from Reserve	(20,000)	0	0
	<u>232,286</u>	<u>194,685</u>	<u>193,174</u>
Total Reserves	<u>6,585,581</u>	<u>6,468,456</u>	<u>5,948,449</u>

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

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2012-13

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2013

	2012/13	2011/12	2011/12
	Budget	Actual	Budget
	\$	\$	\$
6. RESERVES (Continued)			
Summary of Transfers			
Transfers to Reserves			
Waste Management	298,759	271,232	12,911
Airport General	407,826	297,892	264,387
Plant and Equipment	3,326	38,462	1,520
Leisure Centre	0	1,900	1,926
Parking	12,957	14,286	12,117
Non-Portable Water	3,955	4,361	3,699
Civic Buildings	325	358	303
East Kimberley Tourism	14,995	15,338	14,584
Foreshore	55,822	37,554	55,433
Staff Entitlement	10,047	54,324	7,928
Staff Housing	0	7,157	1,276
Recreation Hardcourts	24,921	3,221	24,732
Bio Security	11,410	12,582	10,670
Childcare	16,856	18,343	15,776
Parks	15,292	21,908	19,418
Developer Contributions - Egret Close	0	5,565	1,573
Legal Fees	150	166	140
Youth Bus	5,502	6,721	5,187
Patient Transfer Facility	0	0	0
Footpaths	57,601	9,955	8,444
	<u>939,744</u>	<u>821,325</u>	<u>462,024</u>
Transfers from Reserves			
Waste Management	(334,343)	0	(75,015)
Airport General	0	(1,897,438)	(1,876,945)
Plant and Equipment	0	0	(33,500)
Leisure Centre	0	(44,040)	(44,066)
Parking	(250,000)	0	(100,000)
Non-Portable Water	(88,000)	0	0
Civic Buildings	0	0	0
East Kimberley Tourism	(8,518)	(7,941)	(5,000)
Foreshore	(25,000)	(70,000)	0
Staff Entitlement	(6,091)	(11,122)	(11,122)
Staff Housing	0	(165,881)	(155,000)
Recreation Hardcourts	(26,667)	0	(31,000)
Bio Security	0	0	0
Childcare	(10,000)	(27,527)	(11,000)
Parks	(54,000)	(117,000)	(163,000)
Developer Contributions - Egret Close	0	(128,993)	(125,000)
Legal Fees	0	0	0
Youth Bus	0	0	0
Patient Transfer Facility	0	0	0
Footpaths	(20,000)	0	0
	<u>(822,619)</u>	<u>(2,469,942)</u>	<u>(2,630,648)</u>
Total Transfer to/(from) Reserves	<u>117,125</u>	<u>(1,648,617)</u>	<u>(2,168,624)</u>

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2012-13

Notes to and Forming Part of the Budget For the Year Ended 30 June 2013

6. RESERVES (Continued)

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

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

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

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

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 2012-13
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2013

6. RESERVES (Continued)**Legal Fees**

To hold funds not expended in any budget year to accumulate to cover any significant legal costs or expenses related to regulatory prosecution and enforcement matters

Youth Bus

To transfer fees from hire of Youth Buses to provide funds for repairs, maintenance and replacement of the Youth Buses.

Patient Transfer Facility

Reserve – to hold lease payments from Patient Transfer Facility to fund capital maintenance and or upgrade of the Facility.

Footpaths

To hold developer contributions for construction of footpaths after housing construction is completed in new subdivisions

2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
-------------------------	-------------------------	-------------------------

7. NET CURRENT ASSETS**Composition of Estimated Net Current Asset Position****CURRENT ASSETS**

Cash - Unrestricted	857,000	2,311,815	183,562
Cash - Restricted	6,585,581	6,468,456	5,948,449
Cash - Restricted Unspent Grants	26,300	4,933,682	98,800
Receivables	1,500,000	3,376,598	2,465,500
Inventories	15,000	11,865	15,000
	8,983,881	17,102,416	8,711,311

LESS: CURRENT LIABILITIES

Payables and Provisions	(2,372,000)	(1,604,554)	(2,664,062)
NET CURRENT ASSET POSITION	6,611,881	15,497,862	6,047,249
Less: Cash - Restricted	(6,585,581)	(6,468,456)	(5,948,449)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	26,300	9,029,406	98,800

The estimated surplus/(deficiency) c/fwd in the 2011/12 actual column represents the surplus (deficit) brought forward as at 1 July 2012.

The estimated surplus/(deficiency) c/fwd in the 2012/13 budget column represents the surplus (deficit) carried forward as at 30 June 2013.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
 Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2013

8. RATING INFORMATION - 2012/13 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Budgeted Rate Revenue \$	Budgeted Interim Rates \$	Budgeted Back Rates \$	Budgeted Total Revenue \$	2011/12 Actual \$
Differential General Rate								
GRV - Townsites	7.9248	1,665	58,682,200	4,650,447	15,000	0	4,665,447	4,357,580
GRV - Other	6.3398	1	101,770	6,452	0	0	6,452	6,115
UV - Rural Residential	0.7219	172	52,781,549	381,030	0	0	381,030	361,055
UV - Other	0.5371	221	173,436,976	931,530	10,000	0	941,530	846,114
UV - Pastoral	2.6351	22	9,318,052	245,540	0	0	245,540	201,909
UV - Mining	22.0000	93	2,844,686	625,831	0	0	625,831	595,564
Sub-Totals		2,174	297,165,234	6,840,830	25,000	0	6,865,830	6,368,337
Minimum Rates								
GRV - Townsites	925.00	357	2,682,901	330,225	0	0	330,225	307,125
GRV - Other	925.00	0	0	0	0	0	0	0
UV - Rural Residential	925.00	0	0	0	0	0	0	875
UV - Other	925.00	9	788,824	8,325	0	0	8,325	7,875
UV - Pastoral	925.00	3	73,348	2,775	0	0	2,775	2,625
UV - Mining	1275.00	83	162,079	105,825	0	0	105,825	74,240
Sub-Totals		452	3,707,151	447,150	0	0	447,150	392,740
Ex Gratia Rates							7,312,980	6,761,077
							4,000	3,465
Discounts							7,316,980	6,764,542
Excess Rates Adjustment							(165,000)	(160,925)
Totals							(27,830)	24,385
							7,124,150	6,628,002

SHIRE OF WYNDHAM EAST KIMBERLEY**ADOPTED BUDGET 2012-13****Notes to and Forming Part of the Budget****For the Year Ended 30 June 2013****8. RATING INFORMATION (Continued) - 2012/13 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 2012/13 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.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2013

9. SPECIFIED AREA RATE - 2012/13 FINANCIAL YEAR

The Shire of Wyndham East Kimberley did not have an specified area rates for 2011/12 and does not plan to raise any specified area rates in 2012/13.

10. SERVICE CHARGES - 2012/13 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

	2012/13 Budget	2011/12 Actual
	\$	\$
Governance	4,000	2,933
General Purpose Funding	16,000	14,882
Law, Order, Public Safety	30,400	16,548
Health	49,900	57,409
Education and Welfare	111,928	115,315
Housing	202,465	188,626
Community Amenities	1,875,133	1,774,357
Recreation & Culture	453,566	418,396
Transport	4,007,096	3,858,692
Economic Services	143,000	143,927
Other Property & Services	0	0
	6,893,488	6,591,085

12. RATE PAYMENT DISCOUNTS, WAIVERS & CONCESSIONS.
- 2012/13 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 21 August 2012 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 \$165,000

Council has granted a waiver of rates in accordance with discretionary powers provided by section 6.47 of the Local Government Act 1985 to Wyndham Gardens (Inc) on A502 (Lot 1 Civic Way Wyndham). The waiver is valued at \$925.00.

13. INTEREST CHARGES AND INSTALMENTS - 2012/13 FINANCIAL YEAR

Rates are due and payable on 25 September 2012 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 \$80,000.00.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2013

13. INTEREST CHARGES AND INSTALMENTS - 2012/13 FINANCIAL YEAR (Continued)

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 25 September 2012 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 25 September 2012 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 29 January 2013 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 25 September 2012 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 to be made on 27 November 2012, 29 January 2013 and 2 April 2013 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 3)

The revenue from the imposition of the interest and administration charge under this option is estimated at \$26,000 as is dissected as follows:

	2012/13 Budget
	\$
Charges on Instalment Plan	6,000
Interest on Instalment Plan	20,000
	<u>26,000</u>

14. COUNCILLORS' REMUNERATION

	2012/13 Budget	2011/12 Actual	2011/12 Budget
	\$	\$	\$
The following fees, expenses and allowances are to be paid to council members and/or the president.			
Meeting Fees	64,900	62,400	62,400
President's Allowance	19,480	18,720	18,720
Deputy President's Allowance	4,870	4,680	4,680
Travelling Expenses	5,000	4,527	2,000
Technology Allowance	9,000	9,000	9,000
Telecommunications Allowance	21,600	21,600	21,600
	<u>124,850</u>	<u>120,927</u>	<u>118,400</u>

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2012-13

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2013

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:

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
Cash - Unrestricted	857,000	2,311,815	183,562
Cash - Restricted	6,611,881	11,402,138	6,047,249
	<u>7,468,881</u>	<u>13,713,953</u>	<u>6,230,811</u>

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

Reserves

Waste Management	518,106	553,690	220,354
Airport General	4,592,421	4,184,595	4,171,583
Plant and Equipment	75,031	71,705	1,263
Leisure Centre	0	0	0
Parking	42,333	279,376	177,207
Non-Portable Water	1,243	85,288	84,626
Civic Buildings	7,326	7,001	6,947
East Kimberley Tourism	114,168	107,691	109,878
Foreshore Reserve	39,571	8,749	96,628
Staff Entitlement	220,600	216,644	170,247
Staff Housing	0	0	5,000
Recreation Hard courts	61,230	62,976	53,487
Bio Security	257,431	246,021	244,109
Childcare	113,117	106,261	120,222
Parks	291,016	329,724	281,234
Developer Contributions - Egret Close	0	0	0
Legal Fees	3,384	3,234	3,208
Youth Bus Reserve	16,318	10,816	9,282
Patient Transfer Facility	0	0	0
Footpaths	232,286	194,685	193,174
	<u>6,585,581</u>	<u>6,468,456</u>	<u>5,948,449</u>

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2012-13

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2013

15. NOTES TO THE CASH FLOW STATEMENT (Continued)

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
(a) Reconciliation of Cash (Continued)			
Other Restricted Cash - Unspent Grants			
Club Development Officer (DSR)	0	0	25,000
Youth Services Grants (FaCHSIA)	0	50,000	0
Youth Services Grants (AGD)	0	140,884	
Youth Trainee (DLG)	0	11,500	
Sustainable Regions	26,300	26,300	26,300
Aboriginal Access Roads (WALGGC)	0	246,358	0
Roads to Recovery (DOTARS)	0	934,508	0
Regional Road Group (MRWA)	0	782,369	0
Regional Local Community Infrastructure (DLG)	0	28,670	0
East Kimberley Development Package (ONA)	0	0	0
Kimberley Regional Grants Scheme (KDC)	0	88,000	43,000
Kimberley Zone (Members)	0	92,280	0
Kimberley Zone Housing Construction		2,368,523	
Regional Collaborative Group (Members)		25,409	
Kimberley Zone Strategic Planning (DLG)	0	0	0
Kimberley Regional Collaborative Group (DLG)	0	12,774	0
Kimberley Joint Shires (DLG)	0	1,424	0
Integrated Planning (DLG)	0	46,272	0
Wyndham Foreshore Protection		4,500	
KLC Hall Upgrade		15,131	
Kids in Sport		29,280	
Crime Prevention		25,000	
Libraries (Childrens Book Week)	0	4,500	4,500
	<u>26,300</u>	<u>4,933,682</u>	<u>98,800</u>
Total Restricted Cash	<u>6,611,881</u>	<u>11,402,138</u>	<u>6,047,249</u>
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net Result	2,606,439	9,403,605	15,044,023
Depreciation	3,160,790	3,177,224	2,916,607
(Profit)/Loss on Sale of Asset	(876,321)	(416,297)	(760,643)
(Increase)/Decrease in Receivables	1,655,202	337,147	927,780
(Increase)/Decrease in Inventories	(3,135)	3,137	(4,196)
Increase/(Decrease) in Payables	857,789	(855,974)	(232,000)
Increase/(Decrease) in Employee Provisions	66,133	73,880	(26,855)
Grants/Contributions for the Development of Assets	(5,141,800)	(7,954,968)	(16,105,764)
Net Cash from Operating Activities	<u>2,325,097</u>	<u>3,767,754</u>	<u>1,758,952</u>

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2012-13

Notes to and Forming Part of the Budget For the Year Ended 30 June 2013

15. NOTES TO THE CASH FLOW STATEMENT (Continued)

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	50,000	50,000	50,000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	50,000	50,000	50,000

Loan Facilities

Loan Facilities in use at Balance Date	0	0	0
Unused Loan Facilities at Balance Date	0	0	0

16. TRUST FUNDS

Estimated movements in funds held over which the Municipality has no control and which are not included in the financial statements are as follows:

Detail	Balance 30-Jun-12 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-13 \$
Housing Bond	6,220		(6,220)	0
Councillor Nomination Fees	0	0	0	0
ASIC - Airport Security Card	6,540	0	(6,540)	0
Footpath Bonds	39,190	0	0	39,190
Hall Hire Bonds - Kununurra Leisure Centre	7,650	5,000	(10,000)	2,650
Hall Hire Bonds - Peter Reid Memorial Hall	100	300	(400)	0
Wyndham Port Hall Bond	10,000	0	0	10,000
Wyndham Oval Hire Bonds	200	200	(400)	0
Kununurra Youth Centre Bond	8,500	6,000	(12,000)	2,500
Other	685	0	0	685
Public Open Space Contributions	387,320	20,000	0	407,320
Builders Registration Board	2,501	10,000	(12,501)	0
Building & Construction Industry Training Fund	5,396	30,000	(35,396)	0
Kimberley Aboriginal Community Housing	1,841,892	30,000	(1,871,892)	0
Kununurra 50th Birthday Brick Fund	7,305	0	(7,305)	0
50th Anniversary Special Series Number Plates	11,725	0	(11,725)	0
Terminal Security Access Cards	600	500	(300)	800
	2,335,824	102,000	(1,974,679)	463,145

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2012/13

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2012/13.

BUDGET SCHEDULES

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Asset Additions by Class
For the Year Ended 30 June 2013

Description	General Ledger	Budget	Reserve Funding	Carry			Net Cost to Council	Revenue Source	Revenue GL
				Grants	Forward Grants	Other Funds			
Land and Buildings									
Administration Building (Funded up to \$4M to enable Council to explore various options, total cost may be less, depending on option chosen)	04040214	4,000,000			4,000,000			\$ 1.5M Bridging Loan 0 \$2.5M Loan	03040292 03040291
Housing Construction Facility Project Stage 2 - Kimberley Zone	04040310	1,940,635		1,940,635			Kimberley Zone Funds		
Emergency Services Ivanhoe Brigade Shed	04050210	280,000		100,000	180,000		FESA Capital Grant - SES Shed 0 Sale of Land (Part Proceeds)	03050210 03050220	
Animal Control Dog Pound	04050310	30,000				30,000			
Emergency Services East Kimberley Marine Rescue Shed	04050410	40,000				40,000			
Wyndham Childcare Building Improvements, Roofing Centre Repairs	04080410	28,000				28,000			
Kununurra Childcare Childcare Reserve									
Centre Building Improvements 69 Hibiscus Avenue	04080610	35,000	10,000		25,000		0 \$25K transferred in 11/12	03017017	
Staff Housing Security and Shed	04090118	35,000		35,000			0 CLGF (R4R) 11/12 Allocation Carry Forward \$97K KDC	03090210	
Staff Housing Waterlily Place Stage One	04090119	1,992,765		1,992,765			CLGF (R4R) 12/13 \$947,765 0 CLFG Zone \$948,000	03090210 03040420	

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Asset Additions by Class
For the Year Ended 30 June 2013

Description	General Ledger	Budget	Reserve Funding	Grants	Carry Forward Grants	Other Funds	Net Cost to Council	Revenue Source	Revenue GL
Public Conveniences	0411130	126,000		126,000				CLGF (R4R) 11/12 Allocation	03090210
Kununurra Swimming Building Upgrades									
Complex	04110311	83,000					83,000		
Kununurra Leisure								Regional Local Community	
Centre	04110813	22,920			22,920		0	Infrastructure Grant	
Kununurra Leisure									
Centre	04110814	80,000					80,000		
Hall Upgrade - A/C upgrades, floor resurface, disability access									
Kununurra Leisure								CSRFF Unspent grant \$15,131	
Centre	04110816	313,000		147,615	15,131		150,254	CSRFF \$147,615 (Balance of \$175K)	03110811
East Kimberley									
Regional Airport	04120719	200,000	200,000				0	Airport General Reserve	
Wyndham Airport	04120812	10,000	10,000				0	Airport General Reserve	
Wyndham Depot	04140211	38,850					38,850		
Convert transportables to Staff									
Lunch Room and Caretakers									
Kununurra Depot	04140214	100,000					100,000		
Wyndham									
Administration	04140511	25,000					25,000		
Banking Security Upgrade									
		9,380,170	220,000	2,401,380	1,978,686	4,205,000	575,104		

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Asset Additions by Class
For the Year Ended 30 June 2013

Description	General Ledger	Budget	Reserve Funding	Grants	Carry Forward	Other Funds	Net Cost to Council	Revenue Source	Revenue GL
Furniture and Equipment									
Furniture and Fitout									
Staff Housing (short term housing)	04090112	24,000			24,000		24,000		
Wyndham Youth Building Modifications for additional office space	04101211	29,550		20,450			9,100	AGD Carry forward	
Furniture and Equipment including information technology, trolleys	04120726	100,000	100,000				0	Airport General Reserve	
Regional Airport Telephone System	04120729	12,000	12,000				0	Airport General Reserve	
East Kimberley Air Services Building Fitout	04120731	200,000	200,000				0	Airport General Reserve	
Regional Airport Archive Shelving	04140411	6,000	6,000				0	Airport General Reserve	
Information Server And Network Upgrades	04140610	37,500					37,500		
Technology Laptop And Desktop Upgrades	04140611	46,000					46,000		
Information Printer Photocopier Upgrades	04140612	58,000					58,000		
Information Synergy Implementation (Incl SQL)	04140613	30,000					30,000		
Information GIS	04140614	16,000					16,000		

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2012-13

Asset Additions by Class

For the Year Ended 30 June 2013

Description	General Ledger	Budget	Reserve Funding	Carry Forward Grants	Other Funds	Net Cost to Council	Revenue		
							Revenue Source	GL	
Projector Upgrade and Kununurra Chambers Teleconference System	04140618	10,000				10,000			
Information									
Technology Interplan Implementation	04140619	72,500				72,500			
Information									
Technology Payroll System	04140620	25,000				25,000			
		666,550	318,000	20,450		328,100			
Plant and Equipment									
ULV Thermal Fogger - Wyndham	04070510	12,000				12,000			
Pest Control Trailers for Foggers	04070511	10,000				10,000			
Kununurra Leisure Centre Gym/Other Equipment	04110817	30,000				30,000			
Kununurra Parks and Gardens Metering of Pump Stations	04111226	20,000				20,000			
Streets, Roads, Bridges Traffic Counters	04120236	10,000				10,000			
Airport Plant Toyota Hilux Dual Cab	04120714	48,000	36,000		12,000		Airport General Reserve		
Airport Plant Toyota Hilux Workmate 4x2	04120714	30,000	30,000				0 Airport Plant - Trade (P369)	03120714	
Airport Plant 10 Foot Slasher	04120714	20,000	20,000				0 Airport General Reserve		
Airport Plant 19 Foot Slasher, Chain Kit	04120714	63,000	63,000				0 Airport General Reserve		
Airport Plant Road Broom	04120714	50,000	50,000				0 Airport General Reserve		

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Asset Additions by Class
For the Year Ended 30 June 2013

Description	General Ledger	Budget	Reserve Funding	Carry			Other Funds	Net Cost to Council	Revenue Source	Revenue GL
				Grants	Forward Grants					
Heavy Plant	04140810	450,000	450,000					P488 Trf to Town, \$250K to 0 Waste Reserve		
4 in 1 Loader Bucket (P488 Trf to Town)	04140810	50,000			109,091		(59,091)	Heavy Plant Trade (P350)	03140810	
Medium Plant	04140811	35,000					35,000			
Toyota Hilux Dual Cab 4x2 (Dev Svcs)	04140812	38,000			9,000		29,000	Light Plant - Trade (P215)	03140811	
Toyota Hilux Dual Cab 4x4 (Dev Svcs)	04140812	48,000			15,000		33,000	Light Plant - Trade (P106)	03140811	
Toyota Hilux Dual Cab 4x2 (Wyndham Commute)	04140812	38,000			9,000		29,000	Light Plant - Trade (P468)	03140811	
Toyota Prado GXL 4x4 (Chief Executive Officer))	04140812	58,000			43,000		15,000	Light Plant - Trade (P110)	03140811	
Toyota Hilux Extra Cab 4x4 (Ranger Services)	04140812	49,000			7,000		42,000	Light Plant - Trade (P303)	03140811	
		1,059,000	649,000		204,091		205,909			

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Asset Additions by Class
For the Year Ended 30 June 2013

Description	General Ledger	Budget	Reserve Funding	Carry			Net Cost to Council	Revenue Source	Revenue GL
				Grants	Forward Grants	Other Funds			
Infrastructure Assets - Roads									
Kalumburu Road - Re-Sheet (11/12)	04 20210	381,338		76,500	297,358		7,480	State (MRWA)	03 20211
								Indigenous Road Program C/F \$51K State (MRWA) C/F \$246,358 Fed. (WALGGC)	
Kalumburu Road - Re-Sheet (12/13)	04 20210	417,477		387,000			30,477	Federal (WALGGC)	03 20210
Road Reseals - Packsaddle Road, Fish Farm									03 20211
Townsites Road, Various	04 20211	273,000		100,000	160,000		13,000	Roads to Recovery	03 20214
								Regional Road Group C/F \$141,156 (10/11) \$237,073 (11/12)	
Weaber Plain Road - RRG - Reconstruct	04 20213	801,614		109,450	654,354		37,810	Regional Road Grp 11/12 \$109,450 Roads to Recovery C/F \$276,125	03 20212 03 20214
								Regional Road Group C/F \$64,080 (10/11) \$64,080 (11/12)	
Research Station Road - RRG to Stock Route Rd	04 20225	278,250		32,040	128,160		118,050	Regional Road Grp (11/12) 32,040	03 20212
Messmate Way									
Roundabout	04 20226	420,000		266,667			153,333	Regional Road Group	03 20214
Kalumburu Road - RRG (11/12)	04 20228	350,000		46,667	186,666		116,667	Regional Road Group (11/12)	03 20212
Kalumburu Road - RRG (12/13)	04 20228	150,850		84,667			66,183	Regional Road Group	03 20212
Gardenia Drive	04 20229	68,472		48,000			20,472	Regional Road Group (11/12)	03 20212

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Asset Additions by Class
For the Year Ended 30 June 2013

Description	General Ledger	Budget	Reserve Funding	Carry			Other Funds	Net Cost to Council	Revenue Source	Revenue GL
				Grants	Forward Grants					
Mount Elizabeth Road	04 20231	75,910		75,000	910				Indigenous Road Program State \$25K (MRWA) 0 Federal \$50K (WALGGC)	03 20210 03 20211
Kununurra	04 20238	12,500					12,500			
Wyndham Townsite	04 20272	42,000					42,000			
Weero Road	04 20283	357,000						357,000	Balance 11/12 project, Original Budget \$690K, Project cost \$882, Developer Cont \$315K	
Research Station									Balance 11/12 project, Original Budget \$534K, Project cost \$740K,	
Road - R2R	04 20285	397,726		35,092	362,634				0 R2R \$740K	03 20214
Packsaddle Road	04 20287	52,500					52,500			
Cato Court	04 20289	52,500		50,000			2,500		Roads to Recovery	03 20214
Egret Close	04 20290	163,275		20,749			142,526		Roads to Recovery	03 20214
Parry Creek Road	04 20296	63,000					63,000			03 20209
Meatworks Road	04 20297	105,000				50,000	55,000		Contribution	03 20219
		4,462,412		1,261,083	1,860,831	50,000	1,290,498			

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2012-13

Asset Additions by Class

For the Year Ended 30 June 2013

Description	General Ledger	Budget	Reserve Funding	Grants	Other Funds	Net Cost to Council	Revenue Source	Revenue GL
Infrastructure Assets - Footpaths								
Wyndham	04101011	10,000		10,000			0 Trails Grant	03101012
Kununurra	04120233	12,500				12,500		
Coolibah Estate Footpath								
Kununurra Townsite	04120235	20,000	20,000				0 Footpaths Reserve	03017022
		42,500	20,000	10,000		12,500		
Infrastructure Assets - Drainage								
Widening, drop structures								
D2 Drain Rehabilitation	04120230	122,000				122,000		
River Farm Road	04120251	105,000			65,000		40,000 Roads to Recovery	03120214
Drainage Feature	Kununurra Townsite							
Survey	04120257	105,000				105,000		
Picture Gardens								
/Coolibah	04120258	300,765		300,765			0 CLGF (R4R) 11/12 Allocation	03090210
Ewin Centre	To divert surrounding water							
Drainage	04120259	15,750				15,750		
Victoria Highway	04120294	321,480		166,667	37,404		Regional Road Group	
		969,995		467,432	102,404		117,409 \$80,000 11/12, \$86,667 12/13	03120212
						400,159		

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Asset Additions by Class
For the Year Ended 30 June 2013

Description	General Ledger	Budget	Reserve Funding	Carry Forward			Net Cost to Council	Revenue Source	Revenue GL
				Grants	Other Funds	Grants			
Infrastructure Assets - Other									
Kununurra Landfill Fencing Upgrades	04100112	20,000	20,000			0	Waste Reserve	03100190	
Kununurra Landfill Temporary Waste Lagoon	04100114	50,000	50,000			0	Waste Reserve	03100190	
Kununurra Landfill Liquid Waste Facility	04100115	400,000		400,000		0	Loan	03100190	
Park lighting upgrades Nicholson Park	04101012	79,000	50,000	25,000		4,000	Parks Reserve C/Fwd Crime Prevention Grant	03071018 03101011	
Pool Liner and associated									
Kununurra Swimming repairs (Balance 2011/12)						173,000			
Complex Project \$150K, \$95 new)	04110312	173,000							
Wyndham Swimming									
Complex Water Feature	04110420	6,000		5,750		250	Carry Forward RLCIP		
Wyndham Boat									
Ramp Pontoon Capital Repairs as required	04110511	21,000				21,000			
Recreation Boating Facility Grant									
Celebrity Tree Park Planning (Balance 2011/12)							(2011/12 spend = negative cost		
Boat Ramp Project \$23K)	04110512	13,641		16,000		(2,359)	2012/13 budget)	03110511	
Lake Kunurra									
Foreshore Recreational Nature Trail	04110513	41,500		75,000		(33,500)	LotteryWest (2011/12 spend = negative cost 2012/13 budget)		
Celebrity Tree Park									
Boat Ramp Jetty Upgrade - Stage I	04110514	75,000	25,000	50,000			Foreshore Reserve	03017010	
Recreation Boating Facility Grant									
Multi Purpose Courts Ablutions	04111010	50,000	26,667	23,333		0	Recreation Hard Courts	03017014	
Recreation Hard Courts									
Kununurra Oval Lights - Agricultural Oval	04111015	700,000	700,000				0 CSRFF	03111010	
CLGF (R4R) 11/12 \$350K									
						0	CSRFF \$350K	03090210	
								03111015	

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Asset Additions by Class
For the Year Ended 30 June 2013

Description	General Ledger	Budget	Reserve Funding	Grants	Carry Forward Grants	Other Funds	Net Cost to Council	Revenue	
								Budget	GL
Whitegum									
Power Upgrade (Balance									
Warlarring Park	04111228	40,000					40,000		
Waste Water Treatment	04111319	45,000	45,000					0	03017007
Non-Potable Water to Reserves	04111319	43,000	43,000					0	03017007
Konkerberry Road	04120237	150,000	150,000					0	03017006
Various	04120280	36,000					36,000		
Ivanhoe Road	04120295	68,250					68,250		
Leichardt St	04120410	100,000	100,000					0	03017006
East Kimberley									
Regional Airport	04120713	150,000	150,000					0	03017006
East Kimberley									
Regional Airport	04120724	20,000	20,000					0	03017006
East Kimberley									
Regional Airport	04120728	20,000	20,000					0	03017006
East Kimberley									
Regional Airport	04120730	100,000	100,000					0	03017006
East Kimberley									
Regional Airport	04120732	50,000	50,000					0	03017006
Wyndham Airport	04120815	20,000	20,000					0	03017006
Wyndham Airport	04120816	30,000	30,000					0	03017006
Total Additions		19,082,018	2,106,667	5,004,228	3,993,121	4,859,091	3,118,911		

FEES AND CHARGES

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

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 by a resolution of Council or under delegated authority by 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.

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

The prescribed rate of 11% per annum applies to overdue payment of these charges that are permitted to be invoiced as per Council Policy.

Statutory charges are charges that are set by another legislative body.

These have been published in this document for indicative reference only, and may change at any time without this document being amended.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

STATUTORY CHARGE	COUNCIL CHARGE	LEGISLATIVE REFERENCE

GOVERNANCE AND GENERAL PURPOSE FUNDING

Administrative Charges

	GST	COUNCIL CHARGE	STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013	Per regulation as at 9 August 2012
Change of Ownership Advices (via settlement agents) - Rating information - per lot	x	34.50		LGA 1995 Part 6 Division 5
Copy of Rate Notice - per copy (Hard copy)	✓	21.00		Subdivision 2
Debtor special payment arrangement administrative charge (by prior approval only)	✓	31.50		LGA 1995 (6.16, 6.17, 6.18, 6.19)
Special Series Number Plates	x	275.00		
Retrieval and research fee for information / documentation (per hour - one hour minimum). <i>Note: freedom of information restrictions may apply (additional fees apply for copying)</i>	✓	55.00		LGA 1995 Part 6 Division 5 Subdivision 2

Photocopying / Printing

A4 Black & white (single sided) per copy - multiply by two for a double sided copy.	✓	0.60		
A4 Colour (single sided) per copy - multiply by two for a double sided copy.	✓	2.70		
A3 Black & White (single sided) per copy - multiply by two for a double sided copy	✓	1.15		
A3 Colour (single sided) per copy - multiply by two for a double sided copy	✓	5.40		
A2 Black & White (single sided) per copy	✓	2.70		LGA 1995 (6.16, 6.17, 6.18, 6.19)
A2 Colour (single sided) per copy (printing electronic version only)	✓	10.80		
A1 Black & White (single sided) per copy	✓	5.40		
A1 Colour (single sided) per copy (printing electronic version only)	✓	21.40		
A0 Black & White (single sided) per copy	✓	11.95		
A0 Colour (single sided) per copy (printing electronic version only)	✓	43.15		

Agenda's / Minutes

Note: these are available free of charge on Councils website and provided to Media at no cost. Hard copies will not be provided in colour.

Agenda Only (per meeting)	✓	23.50		
Minutes Only (per meeting)	✓	23.50		
Minutes & Agenda (per meeting)	✓	41.00		LGA 1995 Part 6 Division 5 Subdivision 2
Agenda Only (per annum)	✓	205.50		
Minutes Only (per annum)	✓	205.50		
Minutes & Agendas (per annum)	✓	400.00		

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
GOVERNANCE AND GENERAL PURPOSE FUNDING (continued)					
Other Council Publications					
Rate Book					
<i>Rate book will only be provided on completion of a statutory declaration that the information will not be used for commercial purposes by the purchaser or another person.</i>					
Annual Rate Book (per Hard Copy) - at billing	✓	368.00			LGA 1995 Part 6 Division 5 Subdivision 2
Annual Rate Book (per Electronic Copy) - at billing	✓	15.50			
Rate Book Subscription Per Annum (Electronic Copy - amendments sent each update during year)	✓	125.00			
Other					
Local Laws (per law) - note these can be downloaded at no cost from State Publisher website	✓	26.00			LGA 1995 Part 6 Division 5 Subdivision 2
Tender documents (where document charge is required in tender information)	✓	65.00			

LAW, ORDER, PUBLIC SAFETY

Animal Control

Sterilised Dog Registration

One Year

Normal Fee	x	10.00			Dog Regulations 1976 Second Schedule
Pensioner Concession	x	5.00			
Working Dogs	x	2.50			

Three Years

Normal Fee	x	18.00			Dog Regulations 1976 Second Schedule
Pensioner Concession	x	9.00			
Working Dogs	x	4.50			

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
LAW, ORDER, PUBLIC SAFETY (continued)					
Animal Control (continued)					
Unsterilised Dog Registration					
One Year					
Normal Fee	x			30.00	Dog Regulations 1976 Second Schedule
Pensioner Concession	x			15.00	
Working Dogs	x			7.50	
Three Years					
Normal Fee	x			75.00	
Pensioner Concession	x			37.50	Dog Regulations 1976 Second Schedule
Working Dogs	x			18.75	
Other Animal Control					
Replacement Dog Tags	✓		5.00		
Dog Seizure Fees. Note: this fee is payable in addition to Infringement Fees as per Dog Act 1976 and Dog Regulations 1976.	x		80.00		
Dog pound charge - each day thereafter	x		20.00		LGA 1995 (6.16, 6.17, 6.18, 6.19)
Destruction of dog. Note: impounded animals are destroyed after 72 hours of detention.	✓		70.00		
Cat Trap Hire Fee			N/A		
Bond for Cat Trap	x		50.00		
Abandoned Vehicles					
Abandoned Vehicle Infringement	x			100.00	Activities in Thoroughfares and Public Places and Trading Local Law 2003
Towing Abandoned Vehicle - In addition to Infringement	✓		Full cost recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
Poundage Charges, each day	x		15.00		
Road Closure Approval for Public Events					
Not for Profit / Non Government user groups as defined under "Community and Recreation Facilities and Services"	✓		80.00		LGA 1995 Part 6 Division 5 Subdivision 2
Commercial / Government / Private user groups as defined under "Community and Recreation Facilities and Services"	✓		160.00		

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE Effective 9 August 2012	Effective 1 January 2013	STATUTORY CHARGE Per regulation as at 9 August 2012	LEGISLATIVE REFERENCE
LAW, ORDER, PUBLIC SAFETY (continued)					
Traffic Management Signage and Temporary Fencing					
Short term Hire of SWEK Traffic Management Signs (per sign / per week). Note: erection of Traffic Management Signage must be undertaken by qualified person(s) and is only available to approved public events	✓	5.50			
Erection of Traffic Management Signage by qualified Shire employees per hour	✓	138.00			LGA 1995 Part 6 Division 5 Subdivision 2
Short term hire of SWEK temporary fencing (per panel / per week). Note: only available to Not for Profit / Non Government User Groups as defined under "Community and Recreation Facilities and Services". Pick up and delivery is hirers responsibility.	✓	5.50			
Bond	x	500.00			

BUILDING CONTROL

Building License as per Building Regulations (0.35% of 10/11 Domestic and 0.2% of 10/11 Commercial building cost (GST inclusive) or minimum charge of \$85). Note: applications made prior to 2/4/2012.	x			Calculation	Building Regulations 1989 (part 6)
Building Permit Application Certified Class 1 - 10 (0.19% of the estimated value of work - but not less than \$90)	x			Calculation (minimum fee \$90)	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 16(1))
Building Permit Application Certified Class 1B, 2 - 9 (0.09% of the estimated value of work - but not less than \$90)	x			Calculation (minimum fee \$90)	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 16(1))
Building Permit Application UnCertified Class 1A & 10 (0.32% of the estimated value of work - but not less than \$90)	x			Calculation	Building Regulations 1989 (part 6)
Amended building License - 50% of full fee (minimum of \$20). Note: applications made prior to 2/4/2012.	x			Calculation	
Building approval Certificate Fee class 1 & 10, 0.7% of 10/11 of the estimated current value of the unauthorised building work as determined by the Local Gov., but not less than \$170. Note: applications made prior to 2/4/2012.	x			Calculation	
Building approval Certificate Fee for a building other than a class 1 & 10, 0.4% of 10/11 of the estimated current value of the unauthorised building work as determined by the Local Gov., but not less than \$170. Note: applications made prior to 2/4/2012.	x			Calculation	
Building Approval Certificate Application (for a building in respect of which unauthorised work has been carried out) (0.38% of the estimated value of work - but not less than \$90)	x			Calculation (minimum fee \$90)	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 51(3))
Building Approval Certificate Application (for existing building where unauthorised work has not been carried out)	x	90.00		Calculation	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 52(2))

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
BUILDING CONTROL (continued)					
Application for Hoarding , Road Closure & Permit to excavate/deposit materials on street. (\$1.00 per metre square per month)	x			Calculation	Building Regulations 2012 Part 9 Division 3 (r 64 (4))
Demolition - per storey. Note: applications made prior to 2/4/2012.	x			Calculation	Building Regulations 1989 (part 6)
Demolition Permit Application - Class 1 - 10	x			90.00	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 16(1))
Demolition Permit Application - Class 2 - 9 (\$90 for each storey of the building)	x			Calculation	Building Act 2011 (s. 16(1))
Application Extension of Time (Building or Demolition Permit)	x			90.00	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 32(3)(f))
Application for Occupancy Permit (completed building)	x			90.00	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 46)
Application for Temporary Occupancy Permit (incomplete building)	x			90.00	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 47)
Application for Modification of Occupancy Permit (additional use of building on a temporary basis)	x			90.00	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 48)
Application for Replacement Occupancy Permit (permanent change of use/classification)	x			90.00	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 49)
Application for Occupancy Permit or Building Approval Certificate (for registration of strata scheme, plan of re-subdivision) (\$10.00 for each strata unit, but not less than \$100)	x			Calculation (minimum fee \$100)	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 50(1) and (2))
Application for Occupancy Permit (for building in respect of which unauthorised work has been done) (0.18% of estimated value of unauthorised work but not less than \$90.00)	x			Calculation (minimum fee \$90)	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 51 (2))

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
BUILDING CONTROL (continued)					
Application to Replace Occupancy Permit (for an existing building)	x	90.00		Per regulation as at 9 August 2012	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 52 (1))
Application to extend the time during which an Occupancy Permit or Building Approval Certificate has effect.	x	90.00			Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 65 (3)(a))
Annual Swimming Pool Fee - \$55 every 4 years (charged pro-rata)	√	13.75 per annum			Building Regulations 1989 Part 10 Regulation 38F Building Regulations 2012 Part 8 Division 2 (r 53 (2))
Application for Approval of Battery Operated Smoke Alarm	x	170.00			Building Regulations 2012 Part 8 Division 3 (r 61 (3)(b))
Application for Variation/Modification of Building Standards in which declaration is sought from Building Commissioner	x	2,000 per standard variation			Building Regulations 2012 Part 9 Division 3 (r 64 (4))
Inspection Fees (for third party requests)	√	220.00			LGA 1995 section 6.16.
Builder registration board levy. Note: applications made prior to 2/4/2012.	x	40.50			Set by Builders Registration Board.
Building Services Levy for Building Permit (Minimum \$40.50 and 0.09% of work value exceeding \$45,000)	x	Calculation (minimum fee \$40.50)			
Building Services Levy for Demolition Permit (Minimum \$40.50 and 0.09% of work value exceeding \$45,000)	x	40.50			Set by Building (Services) Act 2011 and Building Services Commission
Building Services Levy for Occupancy Permit (Minimum)	x	40.50			
Building Services Levy for Building Approval Certificate (Minimum)	x	Calculation (minimum fee \$91.00)			
Building Services Levy for Unauthorised Building Work (Minimum \$91.00 and 0.18% of work value exceeding \$45,000)	x	Calculation (minimum fee \$91.00)			
Construction Industry Training Fund (0.2% of construction value over \$20,000.)	x	Calculation			Set by Construction and Training Industry group.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
BUILDING CONTROL (continued)					
Retrieval and research fee for building information / documentation (per hour - one hour minimum). <i>Note-freedom of information restrictions may apply (additional fees apply for copying)</i>	√	55.00			LGA 1995 Part 6 Division 5 Subdivision 2
Change of Ownership Advices (via settlement agents) - Building - per lot	x	70.00			
Signage Approvals					
Standard Signs					
Pylon Sign	√	31.00			LGA 1995 Pt 6 Division 5
Illuminated Sign	√	26.00			Subdivision 2; Local Planning Policy
Hoardings per annum	√	52.00			
Portable sign	√	26.00			
Development sign	√	26.00			LGA 1995 Pt 6 Division 5
Any other sign	√	15.50			Subdivision 2; Local Planning Policy
Non Standard Signs					
Pylon Sign	√	62.50			
Illuminated Sign	√	52.00			
Hoardings per annum	√	104.00			
Portable sign	√	52.00			LGA 1995 Pt 6 Division 5
Development sign	√	52.00			Subdivision 2; Local Planning Policy
Any other sign	√	26.00			
Instructional Sign	√	15.50			
Confiscated sign	√	26.00			
Supply of Generic Engineering Footing Specification Detail (per set)					
Sea Containers	√	52.00			LGA 1995 Part 6 Division 5
Shade Sails	√	52.00			Subdivision 2

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
BUILDING CONTROL (continued)					
Deposit to Repair Damage to Footpath, Kerb, Road or Road Reserve <i>(Footpath and kerb bond)</i>					
Single Residential Block, having one street boundary	x	500.00			
Single Residential Block, having two street boundaries	x	600.00			
Duplex Block, having one street boundary	x	600.00			
Duplex Block, having two street boundaries	x	700.00			LGA 1995 Part 6 Division 5 Subdivision 2
Multi Residential Block, up to maximum	x	1,050.00			
Services Trades and Commercial, up to maximum	x	1,600.00			
ECONOMIC SERVICES (OTHER)					
Water Supply / Reticulation Charges					
Water supply / reticulation charges, per kilolitre	x	0.65			LGA 1995 (6.16, 6.17, 6.18, 6.19)
HEALTH					
Caravan Parks					
Registration Per Camp Site / annum	x			3.00	
Registration Per Short Stay Site / annum	x			6.00	
Registration Per Long Stay Site / annum	x			6.00	
Registration Per Overflow Site / annum	x			1.50	Caravan Parks and Camping Ground Regulations 1997
** Note: a \$200 minimum overall fees / annum applies to above. **					
Additional fee for renewal after expiry	x			20.00	
Transfer of Caravan Park Licence	x			100.00	

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
HEALTH (continued)					
Food Business					
Food Registration and Notification					
Temporary Food Stall Application	x		50.00		Food Act 2008 s107; LGA 1995 Part 6 Div 5 Subdiv 2.
Temporary Food Stall Application - Not for Profit / Non Government User Groups as defined under "Community and Recreation Facilities and Services"	x	No Cost			Food Act 2008 s107; LGA 1995 Part 6 Div 5 Subdiv 2.; Food Regulations 2009 r.10
Registration Application	x		50.00		Food Act 2008 s107; LGA 1995 Part 6 Div 5 Subdiv 2.
Assessment of Food Business					
<i>(Assessment fees below are in addition to the Registration Application fee above)</i>					
High Risk	x		240.00		Food Act 2008 s110 4(B); LGA 1995 Part 6 Div 5 Subdiv 2.
Medium Risk	x		120.00		
Low Risk	x		60.00		
Food Business Annual Surveillance Charge					
High Risk	x		385.00		
Medium Risk	x		256.00		
Low Risk	x		128.00		
Infringements					
Offences under the Food Act 2008	x			as prescribed	Food Act 2008
Offences under the Food Regulations 2009	x			as prescribed	Food Regulations 2009
Offences under the Environmental Protection Act 1986	x			as prescribed	Environmental Protection Act 1986
Offences under the Environmental Protection (Noise) Regulations 1997	x			as prescribed	Environmental Protection (Noise) Regulations 1997
Offences under the Environmental Protection (Unauthorised Discharges) Regulations 2004	x			as prescribed	Environmental Protection (Unauthorised Discharges) Regulations 2004

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
HEALTH (continued)					
Effluent Disposal					
On-site effluent disposal applications (includes local government application fee \$113 and permit to use apparatus fee \$113	x			226.00	Determined by WA Department of Health.
Health Department Application Fee (Local Government report)	x			35.00	
Swimming Pool Sampling					
Re-sample of pool following failure of monthly sample	√	215.00			LGA 1995 section 6.16.
Application for a Public Event					
Low Risk building or event	√	No Cost			Health Act 1911 Sec 176, Health (Public Building) Regulations 1992 schedule 1
Medium Risk building or event	√	107.00			
High Risk building or event	√	214.00			
Other Health Fees and Charges					
Lodging House Registration per annum	x	205.00			Health Act 1911 section 158; Sec 8.1.4 of SWEK Health Local Law; 344C of the Health Act 1911.
Inspection Fee (Settlement request, certificate of local government under Liquor Control Act 1988)	√	205.00			LGA 1995 Part 6 Division 5 Subdivision 2
Offensive Trade Registration	x			As prescribed	Offensive Trade (Fees) Regulations 1976
Retrieval and research fee for health information / documentation (per hour - one hour minimum). <i>Note-freedom of information restrictions may apply (additional fees apply for copying)</i>	√	55.00			LGA 1995 Part 6 Division 5 Subdivision 2

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

STATUTORY CHARGE	COUNCIL CHARGE	LEGISLATIVE REFERENCE
Effective 9 August 2012	Effective 1 January 2013	Per regulation as at 9 August 2012

TOWN PLANNING AND REGIONAL DEVELOPMENT

Determination of Applications

Development Application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development (Ex GST) is:

A) not more than \$50 000	x	139.00	
B) more than \$50 000 but not more than \$500 000	x	0.32% of the estimated cost of development	
C) more than \$500 000 but not more than \$2.5 million	x	\$1,600 + 0.257% for every \$1 in excess of \$500 000	
D) more than \$2.5 million but not more than \$5 million	x	\$6,740 + 0.206% for every \$1 in excess of \$2.5 million	
E) more than \$5 million but not more than \$21.5 million	x	\$11,890 + 0.123% for every \$1 in excess of \$5 million	Planning and Development Act 2005, Town Planning Regulations 2009 Reg47 Schedule 2.
F) more than \$21.5 million	x	32,185.00	
Extractive Industry Application - where the development has not commenced or been carried out	x	696.00	
Change of Use and Non Conforming Use Application Only	x	278.00	
Retrospective Applications for Development / Landuse - Non Conforming Use / Extractive Industry - To discourage unlawful development	x	3 x cost of application fee as per above categories	

Public Event Approval

Low Risk building or event	x	No cost	Planning and Development Act 2005, Town Planning Regulations 2009 Reg47 Schedule 2.
Medium Risk building or event	x	70.00	
High Risk building or event	x	139.00	

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2012-13

Fees and Charges

STATUTORY CHARGE	COUNCIL CHARGE	GST	LEGISLATIVE REFERENCE
Per regulation as at 9 August 2012	Effective 1 January 2013		

TOWN PLANNING AND REGIONAL DEVELOPMENT (continued)

Determination of Applications (continued)

Home Occupation

Initial Application	x	209.00	
Annual Renewal	x	69.00	
Penalty for conducting Home Occupation without Planning Consent, or for conducting a Home Occupation after expiration of annual renewal	x		3 x Home Occupation Application or Renewal

Planning and Development Act 2005, Town Planning Regulations 2009 Reg47 Schedule 2.

Scheme Amendment and Structure Plans

Note: Fees are calculated per officer per hour.

Initial application fee

2,500.00

Assessment fees will then be calculated on the following basis - per hour per officer:

Director / City / Shire Planner \$83.00 per hour

Manager / Senior Planner \$63.00 per hour

Planning Officer \$34.70 per hour

Other staff eg: Environmental Health Officer \$34.70 per hour

Secretary / Administration Clerk \$28.40 per hour

Fees will be calculated when works completed as per above. A refund or further charge will then apply for any costs outside the initial application fee.

WA Planning Commission Fees

Advertising Full cost recovery

Strata Plan, Re-subdivision or Consolidation of Lots Applications (per lot)

A) Not more than 5 lots	x	637.00	
Base assessment fee; plus	x	64.00	
Assessment fee per lot			
B) More than 5 lots (up to and including 100 lots)	x	957.00	
Base assessment fee; plus	x	42.40	
Assessment fee per lot			
C) More than 100 lots (capped)	x	4,985.00	

WA Planning Commission Fees

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
TOWN PLANNING AND REGIONAL DEVELOPMENT (continued)					
Determination of Applications (continued)					
Subdivision / Strata Clearance (per lot)					
Not more than 5 lots (per lot)	x	69.00			WA Planning Commission Fees
More than 5 lots but not more than 195 lots - first 5 lots as per fee above, Lots 6 - 195 (per lot)	x	35.00			
More than 195 lots	x	6,959.00			
Strata Form 7 Clearance Certificate under section 5B(2), 8A(f) or 9(3) of the Strata Titles Act	x		0.20 per sqm of floor area (with a minimum fee of \$100)		Strata Titles General Regulations 1996, Schedule 1 (2).
Other Planning Fees					
Property Settlement Questionnaire	✓	69.00			
Zoning Certificate	x	69.00			Planning and Development Act 2005, Town Planning Regulations
Written Zoning Enquiries	✓	69.00			
Retrieval and research fee for planning information / documentation (per hour - one hour minimum). <i>Note-freedom of information restrictions may apply (additional fees apply for copying)</i>	✓	55.00			LGA 1995 Part 6 Division 5 Subdivision 2
Section 40 Liquor License Certificate	x	100.00			
Temporary Trading Permit in a Public Place (per day) - Non Food	x	50.00			LGA 1995 Part 6 Division 5 Subdivision 2
Permanent Road Closure Application (<i>Temporary road closures for events are not included in this fee category, please refer to Public Events</i>)	x	250.00			
SANITATION					
Refuse / Waste					
Waste Management and Collection Charges (where applicable)					
Waste Management Charge (per annum)	x	199.00			Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (66)
Waste Receptacle Charge - once weekly service (per receptacle per annum)	x	250.00			Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (67)
Additional Waste Receptacle Charge (per receptacle per service per annum) (GST applied)	✓	493.90			

SHIRE OF WYNDHAM EAST KIMBERLEY
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STATUTORY CHARGE
 Effective 9 August 2012
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 Per regulation as at 9 August 2012

LEGISLATIVE REFERENCE

SANITATION

Refuse / Waste (continued)

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

Replacement of Bin (per bin at cost) (GST applied)	✓	Full cost recovery	Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (68), LGA 1995 (6.16)
Repairs to Bin (per repair at cost)	✓	Full cost recovery	
Disposal Charges			
Domestic Waste Disposal Fee - per m3	✓	No cost	
Commercial Waste Disposal Fee - per m3 (not green waste)	✓	15.50	
Commercial Waste Disposal Fee - per m3 - Green Waste	✓	12.00	
Liquid Waste (per 1000 ltrs)	✓	132.00	
Medical Waste - per m3	✓	78.00	
Compact Waste - per m3	✓	15.20	
Disposal Fee for Asbestos Disposal, per cubic metre	✓	81.20	Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (68), LGA 1995 (6.16)
Waste Oil - per litre	✓	0.60	
Disposal of Waste Oil Drums (44 gallon drums & over)	✓	1.10	
Car Bodies	✓	No cost	
Car Tyres	✓	6.30	
4WD Tyres	✓	7.50	
Truck Tyres	✓	23.00	
Earthmoving Tyres	✓	63.00	
Pallets (per pallet)	✓	5.20	
Contaminated soil - hydrocarbons (CSH) - per m3	✓	137.50	Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (68), LGA 1995 (6.16)
Contaminated soil - others (CSO) - per m3 - To be determined on a case by case basis with minimum charge applied	✓	Minimum of \$137 per m3	

SHIRE OF WYNDHAM EAST KIMBERLEY
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SANITATION (continued)					
Refuse / Waste (continued)					
Other Sanitation Charges					
Sale of mulch (standard 1.8m x 1.2m trailer) - per load	✓	21.00			
Ground compost bin (whilst stock lasts)	✓	40.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Tumbler compost bin (whilst stock lasts)	✓	140.00			
Littering Infringements (as per Litter Regulations 1981)					
Littering - Cigarette Butt	x			75.00	
Littering - Any Other	x			200.00	
Breaking Glass, metal or earthenware	x			200.00	
Bill Posting	x			200.00	Litter Regulations 1981 Schedule 1
Bill Posting on a vehicle	x			200.00	
Depositing domestic or commercial waste in a public litter receptacle	x			200.00	
Transporting Load inadequately secured	x			200.00	

CEMETERIES

Public Cemeteries					
1. On application for an order for burial the following fees shall be payable:					
(a) For sinking grave 1.83 m deep (Adult)	✓	1,110.00			
(b) For sinking grave 1.83 m deep (Child under 10 years)	✓	880.00			
(c) For sinking grave 1.4 m deep (Stillborn child)	✓	585.00			
(d) Surcharge for weekend interments	✓	845.00			Cemeteries Act 1986, part VII, s53
2. For sinking grave deeper than normal depth (per metre or part thereof)	✓	235.00			
Re-opening of an Ordinary grave - as for interment	✓	1,110.00			
Interment in a new grave after exhumation	✓	470.00			

SHIRE OF WYNDHAM EAST KIMBERLEY
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Fees and Charges

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		Effective 9 August 2012	Effective 1 January 2013		
CEMETARIES (continued)					
Public Cemeteries (continued)					
3. a Undertakers Annual License Fee (no GST applied)	x	290.00			
3.b Undertakers Ad Hoc licence fee	x	70.00			
4. (a) Permission to erect headstone or to enclose any grave with a slab	x	30.00			Cemeteries Act 1986, part VII, s53
(b) Registration of Right of Burial (25 years)	x	150.00			
(c) Copy of Right of Burial	√	35.00			
Roadside Memorial					
Installation of Roadside Memorial (Refer Policy CP/INP-3600)	√	280.00			Cemeteries Act 1986, part VII, s53
AERODROMES					
Airport private works					
Slashing per hour (includes tractor, slasher & labour)	√	260.00	260.00		
Weed control per hour (includes truck, labour & poison)	√	230.00	230.00		LGA 1995 Part 6 Division 5 Subdivision 2
Towing (airside) per hour (includes truck & labour)	√	180.00	180.00		
Aircraft Landing Fees					
<i>[MTOW = Maximum take off weight]</i>					
Fixed Wing Aircraft (per landing)					
8.999kg (MTOW) per tonne and part thereof	√	18.00	20.00		LGA 1995 Part 6 Division 5 Subdivision 2
9.000 tonnes (MTOW) and over, per tonne and part thereof	√	25.00	25.00		
Rotary Wing Aircraft (per landing)					
2.499 tonnes (MTOW), per tonne and part thereof	√	18.00	20.00		LGA 1995 Part 6 Division 5 Subdivision 2
2.500 tonne (MTOW) and over per tonne and part thereof	√	25.00	25.00		

SHIRE OF WYNDHAM EAST KIMBERLEY
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Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
AERODROMES (continued)					
Passenger Taxes					
Passenger Head Tax	✓	18.50	18.50		LGA 1995 Part 6 Division 5 Subdivision 2
Passenger Screening Tax	✓	18.50	18.50		
Aircraft Parking Fees					
Non-airport resident charter operators (per annum, plus landing fees)	✓	1,000.00	1,040.00		
Non-airport resident charter operators (per night, plus landing fees)	✓	50.00	52.00		LGA 1995 Part 6 Division 5 Subdivision 2
Private owners (non-commercial) (per annum, includes landing fees)	✓	1,000.00	1,040.00		
Private owners (non-commercial) (per night, includes landing fees)	✓	50.00	52.00		
Call Out Fees					
Kununurra Airport, after hours, per hour	✓	110.00	110.00		LGA 1995 Part 6 Division 5 Subdivision 2
Wyndham Airport, after hours, per hour	✓	110.00	110.00		
Terminal Usage Fee					
Fee is calculated on number of seats in aircraft (per seat)	✓	18.50	18.50		
Kununurra Terminal Key Fee (per annum)	✓	115.00	115.00		LGA 1995 Part 6 Division 5 Subdivision 2
Kununurra Terminal Security Access Card Bond	x	100.00	100.00		
LIBRARY SERVICES					
Photocopying/Printing/Faxing/Internet					
A4 Black & White (single sided) per copy - multiply by two for a double sided copy	✓	0.20			
A4 Colour (single sided) per copy - multiply by two for a double sided copy	✓	1.00			
A3 Black & White (single sided) per copy - multiply by two for double sided copy	✓	0.50			
A3 Colour (single sided) per copy - multiply by two for double sided copy	✓	2.00			Public Library Services Framework Agreement 2010
Faxing	✓		4.00 per fist page then 1.00 pp after		
Internet Use for Research and Education purposes			No cost		
Internet - 30 minute usage	✓		4.00 per half hour		

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
LIBRARY SERVICES (continued)					
Other Library Services					
Lost & Damaged books/items Admin fee (plus depreciated replacement cost)	✓	5.00			Public Library Services Framework Agreement 2010
WYNDHAM CHILDCARE					
Childcare Full Week					
Babies (0-2yrs) per child	x	300.00	350.00		
Toddies (2-3yrs) per child	x	275.00	325.00		LGA 1995 (6.16, 6.17, 6.18, 6.19)
Big Kids (3+yrs) per child	x	250.00	317.50		
Childcare Full Day					
Babies (0-2yrs) per child	x	70.00	80.00		
Toddies (2-3yrs) per child	x	65.00	75.00		LGA 1995 (6.16, 6.17, 6.18, 6.19)
Big Kids (3+yrs) per child	x	60.00	73.50		
Childcare Half Day					
Babies (0-2yrs) per child	x	45.00	50.00		
Toddies (2-3yrs) per child	x	42.00	48.00		LGA 1995 (6.16, 6.17, 6.18, 6.19)
Big Kids (3+yrs) per child	x	40.00	48.00		

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

STATUTORY CHARGE	COUNCIL CHARGE	LEGISLATIVE REFERENCE
Per regulation as at 9 August 2012	Effective 1 January 2013	
	Effective 9 August 2012	
	GST	

COMMUNITY AND RECREATION FACILITIES AND SERVICES

Notes:

- A minimum of 30% discount applies for not for profit groups / non government groups and youth service providers.
- Rates are calculated from when the group begins to set up, to the time they finish cleaning up.
- Consecutive hiring days discounts apply (ie: 10% second day, 20% third day, 25% per day thereafter (with the exception of Category 2 Equipment).
- Conditions of use apply to all Council facilities and equipment.

Definitions:

Not for profit/non government user groups

- Where the sum of income generated by the activity is equal to or less than the total cost of the hire fee or other applicable fee; or
- Group is registered as not for profit with the Australian Taxation Office; or
- Incorporated sporting groups or community service organisations (as defined by their constitution).

Commercial / government / private user groups

- All groups not classified as not for profit as defined above; or
- All government agencies; or
- Any private function not hired on behalf of a group or organisation.

Hall only

- Any activity that takes place that does not require the use of equipment other than the items stated on the hire terms and conditions form, or where this equipment is provided by the hirer.

Youth Service Providers:

- All groups that deliver service targeting young people within the age range of 10 to 24; and
- Must be defined as not for profit/non government; or Specific registered youth agencies.

Including equipment

- Any activity that requires the use of equipment / items other than those listed in the hall hire terms and conditions. Specifically chairs and tables.

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2012-13

Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
Hire Bonds					
<i>Note: Bonds apply to ALL facility and equipment hire.</i>					
Bond - High Risk (as defined by policy)	x	1,000.00			
Bond - Medium Risk (as defined by policy)	x	500.00			
Bond - Low Risk (as defined by policy)	x	250.00			
Bond - Category 1 Equipment Hire (where not provided in function/facility hire) (as defined by policy)	x	100.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Bond - Category 2 Equipment Hire	x	500.00			
Bond - Key Hire Seasonal (Sporting clubs rooms)	x	150.00			
Bond - Key Hire (short term / casual use)	x	20.00			
Facility Hire					
Recreation Services Staffing Fee (per staff member per hour)	✓	80.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Non Sporting Activity Facility Hire					
Kununurra Leisure Centre Hall - Hall only:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	34.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	✓	49.50			
Kununurra Leisure Centre Hall - Including Equipment:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	47.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	✓	67.50			
Kununurra Leisure Centre Kitchen:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	22.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government/Private - per hour	✓	33.50			
Kununurra Leisure Centre Stage:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	11.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Not for Profit / Non Government & Youth Service Providers - per day	✓	52.00			
3) Commercial / Government / Private - per hour	✓	21.00			
3) Commercial / Government / Private - per day	✓	104.00			

SHIRE OF WYNDHAM EAST KIMBERLEY
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Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)					
Facility Hire (continued)					
Non Sporting Activity Facility Hire (continued)					
Peter Reid Memorial Hall - Hall Only:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	34.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	✓	49.50			
Peter Reid Memorial Hall - Including Equipment:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	47.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	✓	67.50			
Kununurra Youth Centre - Activity Building including Kitchen:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	37.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	✓	54.00			
Kununurra Youth Centre - Half Activity Building including Kitchen:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	22.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	✓	33.50			
Kununurra Youth Centre - Kitchen only:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	22.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	✓	33.50			
Meeting Rooms					
Peter Reid Memorial Hall - meeting room:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	23.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	✓	33.50			
Kununurra Youth Centre - meeting room:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	23.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	✓	33.50			

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)					
Facility Hire (continued)					
Sporting Activity Facility Hire					
Wyndham Council Office - meeting room (includes digital projector & screen):					
1) Not for Profit / Non Government & Youth Service Providers - per day. <i>Note: fee is reduced by 50% for half day hire.</i>	✓	180.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private per day. <i>Note: fee is reduced by 50% for half day hire.</i>	✓	260.00			
Kununurra Leisure Centre Hall:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	34.50			
2) Commercial / Government / Private - per hour	✓	49.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
3) School sporting activities per hour	✓	34.50			
Kununurra Leisure Centre Squash and Badminton:					
1) Viewing Area - Not for Profit / Non Government & Youth Service Providers - per hour	✓	27.00			
2) Viewing Area - Commercial / Government/Private - per hour	✓	41.50			
Squash - 1 hour (per person, per court)	✓	8.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Squash - 1/2 hour (per person, per court)	✓	5.50			
Squash Courts + Viewing Area per hour	✓	41.50			
Badminton Court (per court, per hour)	✓	13.00			
Wyndham Recreation Centre Undercover Courts:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	21.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	✓	31.50			
Wyndham Recreation Centre Enclosed Area:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	10.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	✓	16.00			
Swimming Pool Facility Hire					
Day Rate (includes qualified Pool Operator) - per hour	✓	63.50			
Night Rate (includes qualified Pool Operator and lights) - per hour	✓	92.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Swimming Clubs Night Rate - per hour	✓	78.00			

SHIRE OF WYNDHAM EAST KIMBERLEY
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	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
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COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)					
Facility Hire (continued)					
Sporting Activity Facility Hire (continued)					
Ovals (Includes Wyndham, Kununurra and Ag Society Oval).					
<i>Note: Includes access to power. If lighting required refer additional fees below.</i>					
Oval (Not for Profit / Non Government & Youth Service Providers) - per hour	✓	26.00			
Oval (Commercial / Government/Private) - per hour	✓	38.50			
Oval (Not for Profit / Non Government & Youth Service Providers) - per day	✓	125.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Oval (Commercial / Government / Private) - per day	✓	300.00			
Ovals (Includes Wyndham, Kununurra and Ag Society Oval).					
Oval Surrounds (Not for Profit / Non Government & Youth Service Providers) - per day	✓	125.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Oval Surrounds (Commercial / Government / Private) - per day	✓	260.00			
Oval Lights					
Kununurra Oval (Not for Profit / Non Government & Youth Service Providers) - per pole, per hour	✓	13.00			
Kununurra Oval (Commercial / Government / Private) - per pole, per hour	✓	21.00			
Kununurra Cricket Net Lights - per hour	✓	13.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Agricultural Society Oval - contact Ord River Magpies Football Club					
					Contact ORMFC
Wyndham Oval (Not for Profit / Non Government & Youth Service Providers) - per hour	✓	26.00			
Wyndham Oval (Commercial / Government / Private) - per hour	✓	38.50			
Seasonal Oval Hire (see policy for full details)					
<i>Note: Fee Calculation: Oval use (formula) + light use (formula) + changeroom use (formula)</i>					
Oval Use (per person) calculated as below:	✓	0.60			
<i>Formula: Players per team x percentage of oval used x Oval use fee x discount below (if applicable)</i>					
<i>Discount: x 0.5 for junior team (under 18 years) - (50% discount) or discount: x 0.75 for newly formed sporting groups (25% discount)</i>					
Light Charge - per pole, per person, per hour	✓	0.40			LGA 1995 (6.16, 6.17, 6.18, 6.19)
<i>Formula: Players per team x hours used x light charge x number of lights (if applicable)</i>					

SHIRE OF WYNDHAM EAST KIMBERLEY
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Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)					
Facility Hire (continued)					
Sporting Activity Facility Hire (continued)					
Seasonal Oval Hire (see policy for full details). (continued)					
Changeroom use - per person <i>Formula: Players per team x change room use fee (if applicable)</i>	✓	0.10			LGA 1995 (6.16, 6.17, 6.18, 6.19)
<i>Formula: Players per team x change room use fee (if applicable)</i>					
Multipurpose Courts					
Court Hire - per court, per hour	✓	12.50			
Light Fees - per switch, per hour	✓	7.50			
Multipurpose Courts Kununurra Block (6 courts) - day use, per hour	✓	50.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Multipurpose Courts Kununurra Block (6 courts) - night use, per hour	✓	60.00			
Parks					
Activities - per hour or part thereof	✓	12.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Markets - per day or part thereof includes access to power and water	✓	300.00			
Category 1 Equipment					
Chair hire (Not for Profit / Non Government & Youth Service Providers) - per chair, per day	✓	1.50			
Chair hire (Commercial / Government / Private) - per chair, per day	✓	2.60			
Table Hire (Not for Profit / Non Government & Youth Service Providers) - per table, per day	✓	7.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Table Hire (Commercial / Government / Private) - per table, per day	✓	11.00			
Pin up boards (Not for Profit / Non Government & Youth Service Providers) - per board, per day	✓	7.00			
Pin up boards (Commercial / Government / Private) - per board, per day	✓	11.00			
Locker Hire (per day) plus key hire bond for short term / casual required.	✓	2.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Racquets - per racquet, per day	✓	4.00			
Category 2 Equipment					
Kununurra Leisure Centre In-House Light and/or Sound Equipment - (Not for Profit / Non Government & Youth Service Providers) - per hour. <i>Note: must be operated or set up by a trained person. Training is to be arranged a minimum of 14 days prior to event.</i>	✓	15.00			
Kununurra Leisure Centre In-House Light and/or Sound Equipment - (Commercial / Government / Private) - per hour. <i>Note: must be operated or set up by a trained person. Training is to be arranged a minimum of 14 days prior to event.</i>	✓	22.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)

SHIRE OF WYNDHAM EAST KIMBERLEY
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Fees and Charges

STATUTORY CHARGE	COUNCIL CHARGE		LEGISLATIVE REFERENCE
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Per regulation as at 9 August 2012

COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)

Facility Hire (continued)

Category 2 Equipment (continued)

Youth Bus - 12 Seater Hiace

Note: Fuel not included in hire fees.

1) Not for Profit / Non Government & Youth Service Providers - per day for consecutive days - first 100kms included	✓	\$42 per km rate applies over 100km per day	
2) Not for Profit / Non Government & Youth Service Providers - per hour (in town only - Kununurra or Wyndham)	✓	5.20	
3) Not for Profit / Non Government & Youth Service Providers - per km for outside town and same day return OR over 100km per day	✓	0.13	LGA 1995 (6.16, 6.17, 6.18, 6.19)
4) Commercial / Government / Private - per day - first 100kms included	✓	\$170 per day (per km rate applies over 100km per day)	
5) Commercial / Government / Private - per km in addition to day rate where applicable	✓	0.30	

Youth Bus - 22 Seater Coaster

Note: Fuel not included in hire fees.

1) Not for Profit / Non Government & Youth Service Providers - per day for consecutive days - first 100kms included	✓	\$85 per day (per km rate applies over 100km per day)	
2) Not for Profit / Non Government & Youth Service Providers - per hour (in town only - Kununurra and Wyndham)	✓	10.50	
3) Not for Profit / Non Government & Youth Service Providers - per km for outside town and same day return OR over 100km per day	✓	0.23	LGA 1995 (6.16, 6.17, 6.18, 6.19)
4) Commercial / Government / Private - per day - first 100kms included	✓	\$330 per day (per km rate applies over 100km per day)	
5) Commercial / Government / Private - per km in addition to day rate where applicable	✓	0.43	

Cleaning Charges

Should any Shire facility or equipment be left in a state deemed not acceptable, commercial cleaning will be organised with costs charged to the hirer (minimum charge \$300)	✓	Cost Recovery with a minimum of \$300.00	LGA 1995 (6.16, 6.17, 6.18, 6.19)
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SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2012-13

Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
Recreation Services					
Kununurra Gymnasium					
<i>Note: Membership includes access to gymnasium only. Minimum age to gymnasium is 16 years.</i>					
Membership - 1 Month	✓	70.00			
Membership - 3 Months	✓	160.00			
Membership - 6 Months	✓	275.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Membership - 12 Months	✓	500.00			
<i>Note: Concession is available on production of proof of eligibility for concession including Disability Support Card, Australian Student Card and Seniors Concession Card.</i>					
Membership (Concession) - 1 Month	✓	62.00			
Membership (Concession) - 3 Months	✓	145.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Membership (Concession) - 6 Months	✓	255.00			
Membership (Concession) - 12 Months	✓	460.00			
Casual use of Gym	✓	10.00			
Kununurra Swimming Complex					
<i>Note: Membership includes access to swimming area's only. Minimum unaccompanied age to swimming area's is 12 years.</i>					
Aquatic Membership (child) - 1 Month	✓	35.00			
Aquatic Membership (child) - 3 Months	✓	80.00			
Aquatic Membership (child) - 6 Months	✓	130.00			
Aquatic Membership (child) - 12 Months	✓	220.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Aquatic Membership (adult) - 1 Month	✓	45.00			
Aquatic Membership (adult) - 3 Months	✓	100.00			
Aquatic Membership (adult) - 6 Months	✓	160.00			
Aquatic Membership (adult) - 12 Months	✓	300.00			

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)					
Recreation Services (continued)					
Kununurra Leisure Centre					
<i>Note: Gold membership includes access to gymnasium, squash courts, all fitness classes, swimming pool, all aqua aerobics classes, initial and quarterly fitness program updates (for member only).</i>					
Gold Membership - 1 Month	✓	85.00			
Gold Membership - 3 Months	✓	195.00			
Gold Membership - 6 Months	✓	350.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Gold Membership - 12 Months	✓	620.00			
<i>Note: Concession is available on production of proof of eligibility for concession including Disability Support Card, Australian Student Card and Seniors Concession Card.</i>					
Gold Membership (Concession) - 1 Month	✓	75.00			
Gold Membership (Concession) - 3 Months	✓	165.00			
Gold Membership (Concession) - 6 Months	✓	320.00			
Gold Membership (Concession) - 12 Months	✓	535.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Replacement membership card fee	✓	5.00			
Personal Training - per hour session	✓	67.50			
Personal Training - per half hour session	✓	39.50			
Classes and Programs					
Recreation Programs	✓	POA			
Aquatic Fitness Classes	✓	10.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Fitness Classes	✓	10.00			
Book of 10 passes	✓	85.00			
<i>Note: Passes can be used for casual entry to Gym, Fitness Classes and Aquatic Fitness Classes.</i>					
Swimming Pools					
2 years and under		Free			
Supervisors of children 5-12 years (non swimmers)		Free			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Spectator (non swimmers)	✓	1.00			

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)					
Recreation Services (continued)					
Swimming Pools (continued)					
Hire of Lane Space (per lane, per hour) - not including pool entry charge per person to be charged in addition	✓	13.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Swim School					
Swimming Lessons (1/2 hour) Individual	✓	29.00			
I Series (8 sessions), (per child)	✓	85.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
I Series (8 sessions), 2 or more children from same family enrolled in same series (per child)	✓	72.00			
Royal Life Saving Society Course (includes updates) Prices set as per RLSS VWA standard fees and charges	✓			POA	Royal Life Saving Society
Swimming Pool Facility Hire					
See "Swimming Pool Facility Hire" above					LGA 1995 (6.16, 6.17, 6.18, 6.19)
Kununurra Swimming Pool Entry					
Adult swimmers	✓	3.60			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Child swimmers (under 16 years)	✓	2.60			
Adult Ticket Books					
Book of 10	✓	34.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Book of 20	✓	62.00			
Child Ticket Books (under 16 years)					
Book of 10	✓	23.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Book of 20	✓	42.00			
Wyndham Swimming Pool Entry					
Adult swimmers	✓	3.20			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Child swimmers (under 16 years)	✓	2.20			
Adult Ticket Books					
Book of 10	✓	30.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Book of 20	✓	54.00			

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2012-13
Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 9 August 2012	Effective 1 January 2013		
COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)					
Recreation Services (continued)					
Swimming Pools (continued)					
Child Ticket Books (under 16 years)					
Book of 10	√	19.00			
Book of 20	√	32.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)

PUBLIC EVENTS

Public Events activities can require a mixture of approvals under varying legislation which can attract a range of fees and charges. These are referenced below for ease.

Health

Refer to "Application for a Public Event" and/or "Temporary Food Stalls"

Town Planning and Regional Development

Refer to "Public Events Approval"

Other Law Order and Public Safety

Refer to "Road Closure Approval for Public Events"

Facility and Equipment Hire

Signage / Fencing

Refer to "Other Law Order and Public Safety"

Facilities / Equipment

Refer to "Community and Recreation Facilities and Services"

COUNCIL DECISION

Minute No. 9849

**Moved: Cr D Ausburn
Seconded: Cr R Addis**

That Council moves behind closed doors to consider Item 5.1, Confidential Tender Evaluation Report T24 11/12.

Carried Unanimously 6/0

Council moves behind closed doors 5:21pm

5. MATTERS BEHIND CLOSED DOORS

5.1 Tender Evaluation Report T24 11/12

DATE:	7 August 2012
PROPONENT:	Shire of Wyndham East Kimberley
LOCATION:	Shire of Wyndham East Kimberley
AUTHOR:	Peter Kerp, Manager Engineering Services
REPORTING OFFICER:	Kevin Hannagan, Director Infrastructure
FILE NO:	CM.16.44
ASSESSMENT NO:	Tender T24 11/12

The business of the meeting is of a confidential nature as it relates to the business affairs of a person. The item will be discussed Behind Closed Doors under Section 5.23 (2) (c) and (e) (ii) as this is a matter that affects:

- c) A contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.
- e) A matter that if disclosed, would reveal –
 - (ii) information that has a commercial value to a person.

PURPOSE

To provide Council with details of the Tenders received for T24 11/12 Gravel Re-Sheeting Various Sectional Lengths, Gibb River-Kalumburu Road, document the results of the tender assessment and make recommendations regarding award of the Tender.

VOTING REQUIREMENT

Simple Majority

COUNCIL DECISION

Minute No. 9850

**Moved: Cr D Ausburn
Seconded: Cr R Dessert**

That Council accept the tender (Option 1) submitted by Martinjinni Pty Ltd trading as Ord River Contracting, 100-101 Mills Road, Kununurra, WA 6743 for Tender T24 11/12 Gravel Re-Sheeting Various Sectional Lengths, Gibb River-Kalumburu Road, for the Lump Sum Price of \$378,356 ex GST, in accordance with the tender documentation.

Carried Unanimously 6/0

COUNCIL DECISION

Minute No. 9851

**Moved: Cr D Ausburn
Seconded: Cr J Parker**

That Council moves out from behind closed doors to consider Item 5.1, Confidential Tender Evaluation Report T24 11/12.

Carried Unanimously 6/0

Council moves out from behind closed doors 5:24pm

6. CLOSURE

The Shire President declares the meeting closed at 5:25pm. Thank you to staff for attendance in the gallery.