



**MINUTES OF SPECIAL MEETING OF COUNCIL
HELD ON 1 AUGUST 2013**

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
MINUTES
OF THE SPECIAL COUNCIL MEETING
HELD ON THURSDAY, 1 AUGUST 2013 AT 5:00 PM.**

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Shire President declared the meeting open at 5:00pm.

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

ATTENDANCE

Cr J Moulden	Shire President
Cr D Ausburn	Deputy Shire President
Cr J Parker	Councillor
Cr R Dessert	Councillor
Cr D Learbuch	Councillor
G Gaffney	Chief Executive Officer
I Bishop	Acting Director Corporate Services
K Hannagan	Director Infrastructure
N Kearns	Director Community Development
F Heading	Senior Finance Officer
A Jayakody	Accountant
D McCallum	Governance Officer (Minute Taker)
V Coles	Governance Administration Officer

GALLERY

Nil

APOLOGIES

Cr R Addis	Councillor
Cr J McCoy	Councillor
Cr M Kelly	Councillor

LEAVE OF ABSENCE PREVIOUSLY APPROVED

Nil

3. DECLARATION OF INTEREST

- **Financial Interest**

Nil

- **Impartiality Interest**

Nil

- **Proximity Interest**

Nil

4. REPORTS

4.1 CORPORATE SERVICES

4.1.1 Budget 2013/2014

DATE:	1 August 2013
PROPONENT:	Shire of Wyndham East Kimberley
LOCATION:	Shire of Wyndham East Kimberley
AUTHOR:	Asanka Jayakody, Accountant Felicity Heading, Senior Finance Officer
REPORTING OFFICER:	Asanka Jayakody, Accountant
FILE NO:	FM.05.2

PURPOSE

For Council to adopt the 2013/14 Budget

BACKGROUND

The proposed 2013/14 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 relevant recommendation.

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

The 2013/14 Budget is the primary tool for Council to manage its financial resources for 2013/14.

STRATEGIC IMPLICATIONS

The strategic implications of this report are overarching compliance to the *Shire of Wyndham East Kimberley Strategic Community Plan 2012-2022*.

The proposed 2013/14 Budget provides the funding required for the implementation of the Shire's Strategic Community Plan. This budget enables Council to progress their strategic direction in a sustainable means.

This report aligns with Council's Objective 1.4 – Business Innovation, efficiency and improved service in the *Shire of Wyndham East Kimberley Strategic Community Plan 2012-2022*, and adheres to the following strategies in the Plan:

- 1.4.1 Ensure legislative compliance and follow best practice principles in planning and service delivery.
- 1.4.2 Improve the efficiency and productivity of Shire services.
- 1.4.3 Maintain Council's long term financial viability.
- 1.4.4 Deliver cost effective and efficient corporate services.
- 1.4.5 Attract and maintain a skilled, motivated and professional workforce.

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 6 June 2013. Submissions from electors and ratepayers were invited up to 4.00pm on 28 June 2013. Two submission

were received which were responded to and dealt with in accordance with the requirements of section 6.36 of the Local Government Act 1995.

Due to the changes required to the differential rating categories as outlined in the section Impact on Rates below, a Public Notice pursuant to Section 6.36(1) of the Local Government Act 1995 was published in the Kimberley Echo on 11 July 2013. Submissions from electors and ratepayers were invited up to 4.00pm on 1 August 2013. No submissions were received at time this report was written.

COMMENT

The 2013/14 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 infrastructure and recreation projects started in prior year budgets and carried forward works from the 2012/13 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 \$325,000 (11%) for the financial year 2013/14. This has impacted significantly on the new projects that could 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, principles of rating, alternate rating structures and recommendations for change.

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 a category above, generally agriculture.

The policy included transitional provisions for properties previously rated as UV Rural Agriculture 1 and UV Rural Agriculture 2 to transition these two rate codes to the same value dollar and levy the rates as UV Other. In the 2012/13 budget UV Rural Agriculture 1 and Rural Agriculture 2 rate codes were amalgamated and levied as UV Other.

In 2012/13 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.

Based on the rates database as at 15 May 2013, rates revenue of \$7,167,412 would have been raised for 2013/14 if the same rate in the dollar was used as adopted in 2012/13. This is \$120,567 less than the 2012/13 Rates Billing. This decrease was due to the impact of interim rate adjustments during 2012/13 including a reduction in the number of rateable Mining Tenements held within the Shire.

A general rate increase of 5.5% would have raised \$7,557,534, an increase of \$390,122 based on current valuations at that date, over and above what would be raised if no increase in the rate in the dollar was imposed. This is the expected rates revenue that was included in budget estimates for 2013/14.

In June 2013 following the calculation of expected rates revenue outlined above, the annual Unimproved Value (UV) revaluation roll was received and loaded into the rates database. In previous years this annual revaluation has shown a moderate increase in values across all UV properties. The 2013/14 UV revaluation when loaded resulted in a decrease in the total UV valuation base of 16 per cent and also included a large variation in valuation changes with some property types increasing in value by up to 25 per cent and some property types decreasing in value by up to 30 per cent.

The previous Rural Agriculture 1 rating category was comprised of properties zoned Rural Agriculture 1 which are mostly large broadacre farming lots. The previous Rural Agriculture 2 rating category was comprised of properties zoned Rural Agriculture 2 which are smaller lots used mostly for horticulture and small scale farming. Many of the larger broadacre lots (previously assessed as Rural Agriculture 1) showed significant decreases in valuation, whilst many of the smaller lots (previously assessed as Rural Agriculture 2) showed significant increases in valuation. There was also a reduction in value of some properties within the Rural Residential rating category.

Following the revaluation the proposed increase of 5.5% across the valuation database would have resulted in a reduction in rates revenue of \$222,546 compared to that expected prior to the revaluation with the majority of this reduction (\$187,126) occurring within properties zoned Rural Agriculture 1.

To incorporate the effect of the revaluation with no loss of revenue, it was determined that it would be necessary to revert to the former differential rating categories of UV Other, Rural Agriculture 1 and Rural Agriculture 2, based on property zoning. The rates in the dollar within each category were then adjusted on a logical basis to allocate the reduction in revenue caused by the revaluation across the three categories in the most equitable manner.

This was achieved by adjusting the rate in the dollar for each category in such a way that the combined rates yield of each of the three now separate categories matched, as closely as possible, the rates yield of the previous single UV Other category and caused the least variation in total rates for individual properties within each category. Total rates revenue to be raised for 2013/14 following these adjustments will be \$7,560,854, a difference of \$3,320 from the original budget estimate figure.

On advice received from the Department of Local Government the amended differential rates were advertised for a further period of 21 days, with the closing time for submissions being 4pm on 1 August 2013.

Fees and Charges

The Fees and Charges for 2013/14 were adopted by Council at its Ordinary Meeting held on 18 June 2013.

It has been the practice in the past for Council to adopt the Schedule of Fees and Charges for the following year, as part of that year's Budget Adoption process. It is preferable to consider and approve the following year's Fees and Charges prior to the beginning of that year, since:

- (a) The new Fees and Charges can be applied from 1 July each year, rather than the date of budget adoption.
- (b) Such a process can allow a more considered approach to both the matter of the Fees and Charges proposed for the new year and the budget adoption process itself, in that the two can be dealt with separately.

A review of Councils fees and charges has occurred and the fee amounts have been reviewed 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 publication. 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%, however there are some exceptions.

Council adopted a Waste Strategy in 2012 and has now developed a ten year funding model to implement the strategy.

Several workshops have been held with Councillors to review a funding model developed in relation to the Kununurra and Wyndham Landfills operation and future replacement and recommend associated changes to fees and charges.

The most significant changes are with domestic, commercial and liquid waste delivered to the landfills. Given the substantial increases required to cover now known costs these fees and charges will not be increased until 1 October 2013 to enable contractors to also adjust their charges for liquid waste and community and commercial operators to be advised of the changes related to domestic and commercial fees and charges. Other waste charges have been increased in line with a CPI increase of 4%. General Waste and Rubbish Bin Receptacle Charges raised via rate notices have been increased by 5.5% in line with the Shire's General Rate increase.

Fee structures for the airports have been amended to include increases, if applicable, from 1 January to allow operators time to amend their fee structures. All airport fees and charges have been increased by an average of 4%, with the exception of Aircraft Parking Fees Non-airport resident charter operators (per annum, plus landing fees) and Private owners (non-commercial) (per night, includes landing fees), which have both increased by approximately 15.3%.

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 \$10,535,918 compared to \$10,033,412 in the 2012/13 budget. A total increase in employee costs of \$502,506 (5%).

Salaries and Wages, being Gross Salaries and Wages and Payroll Allowances have increase by \$289,500 (3%) from Budget Salaries and Wages for 2012/13 of \$8,703,863 to \$8,993,363 in 2013/14.

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 (\$30K), East Kimberley Allowance increase (\$28K), pay increases for contract staff (\$59K).

\$163K of the increase is attributed to new positions including addition of Community Development Officer, Municipal Emergency Regulatory Services Officer, Wyndham Landfill Gate Attendant and Kununurra Landfill Gate Attendant.

A number of positions were reviewed and removed from the 2013/14 budget including (\$64K) for the Community Services Support Officer and the Manager Financial Services (\$93K).

Borrowings

Council is budgeting to draw down three new loans, and a carry forward loan from 2012/13, during the 2013/14 financial year.

- \$400,000 for development of Liquid Waste Facility at the Kununurra Landfill. This represents a carry forward loan from 2012/13. A four year loan is recommended in this budget to match the pay back period. Increased fees for the disposal of liquid waste will repay the loan.
- \$1,670,000 loan to implement the recommendations arising from the Waste Strategy. The loan will be repaid over ten years from general funds.
- \$125,000 loan to part fund the installation of new drainage infrastructure in Kununurra. The loan will be repaid over 5 years from general funds.

\$88,498 loan to part fund the purchase of additional staff housing. The loan will be repaid over three 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 – Ministerial Approval to Raise Differential Rates
- Attachment 4 – Submissions received from ratepayers.
- Attachment 5 – Draft Budget 2013/14 (Separate attachment)

VOTING REQUIREMENT

Absolute Majority

Note each recommendation must be dealt with separately.

ADOPTION OF GRV AND UV VALUATIONS

The valuation schedule for the 2013/14 year is included in the budget document at Note "8 Rating Information". Total rateable values of \$262,905,560 down from \$300,872,385 in 2012/13 apply to the Shire of Wyndham East Kimberley for 2013/14.

The decrease of \$37,966,825 is represented by changes in unimproved values in the annual UV revaluation along with interim valuations processed during 2013/14 resulting from subdivisions and other changes to the value of properties due to improvements or removal of improvements.

Note 8 – Rating Information 2013/14 is at Note 8 to the Budget Document.

OFFICER'S RECOMMENDATION 1

That:

- a) The valuation schedule for the 2013/14 year included in the budget document at Note 8 – Rating Information be adopted with the total rateable values of \$262,905,560 to apply to the Shire of Wyndham East Kimberley for 2013/14.
- b) Council imposes differential rates on rateable land within the district for the 2013/14 financial year using the valuation schedule in Note 8 – Rating Information as the basis for the 2013/14 budget rating calculations

COUNCIL DECISION

Minute No. 10136

Moved: Cr J Parker

Seconded: Cr R Dessert

That:

- a) The valuation schedule for the 2013/14 year included in the budget document at Note 8 – Rating Information be adopted with the total rateable values of \$262,905,560 to apply to the Shire of Wyndham East Kimberley for 2013/14.**
- b) Council imposes differential rates on rateable land within the district for the 2013/14 financial year using the valuation schedule in Note 8 – Rating Information as the basis for the 2013/14 budget rating calculations**

Carried Unanimously 5/0

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 28 May 2013 Council passed the following resolution:

That Council:

- 1) Endorses and arranges to be advertised for 21 days the following proposed Rate in the Dollar and Minimum Rate for the 2013/14 financial year:

	Cents in the \$	Min Rate \$
GRV - Town sites	8.3607	975.00
GRV - Other	6.6885	975.00
UV - Rural Residential	0.7616	975.00
UV - Other	0.5666	975.00
UV - Pastoral	2.7803	975.00
UV - Mining	23.2100	925.00

- 2) Seeks approval from the Minister for Local Government for the imposition of differential rates which are more than twice the lowest differential general rate, in accordance with S6.33(3) of the Local Government Act, 1995.

A Public Notice pursuant to Section 6.36(1) of the Local Government Act 1995 was published in the Kimberley Echo on 6 June 2013. Submissions from electors and ratepayers were invited up to 4.00pm on 28 June 2013.

Due to the decision to revert to the differential rating categories used prior to 2012/13, it was necessary to readvertise the amended differential rates below.

	Cents in the \$	Min Rate \$
GRV - Town sites	8.3607	975.00
GRV - Other	6.6885	975.00
UV - Rural Residential	0.7616	975.00
UV - Rural Agriculture 1	0.8425	975.00
UV - Rural Agriculture 2	0.5666	975.00
UV - Other	0.5666	975.00
UV - Pastoral	2.7803	975.00
UV - Mining	23.2100	925.00

Public Notice pursuant to Section 6.36(1) of the Local Government Act 1995 was published in the Kimberley Echo on 11 July 2013. Submissions from electors and ratepayers were invited up to 4.00pm on 1 August 2013.

Two submissions were received and are included at Attachment 5.

In summary, the submissions from ratepayers expressed concern at the proposed increase in rates which are causing increasing pressure on ratepayers along with general increases in the cost of living. The submissions were responded to explaining the reasons for the required increases in rates.

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.

OFFICER'S RECOMMENDATION 2

That Council note:

1. That a public consultation process in relation to proposed differential rates for 2013/14 was conducted and that two submissions were received and responded to.
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 2013/14 rating year.

COUNCIL DECISION

Minute No. 10137

Moved: Cr D Ausburn

Seconded: Cr D Learbuch

That Council note:

1. **That a public consultation process in relation to proposed differential rates for 2013/14 was conducted and that two submissions were received and responded to.**
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 2013/14 rating year.**

Carried Unanimously 5/0

SETTING OF GRV DIFFERENTIAL RATES

The 2012/13 adopted GRV rate was 7.9248¢ in the dollar for GRV – Townsite. The discounted rate for GRV Other was 80% of the townsite rate being 6.3398¢ in the dollar.

The recommended 5.5% rate increase results in the new GRV rate of in the dollar of 8.3607¢ in the dollar for GRV – Townsite. The discounted rate for GRV Other is 80% of the townsite rate being 6.6885¢ in the dollar.

However, confirmation has been received from the Department of Local Government that the proposed GRV - Other rate does not comply with Section 6.33(1) of the Local Government Act.

Section 6.33(1) of the Act only allows differential rates to be based on:

- Land zoning; or
- Land use; or
- Purpose for which the land is held; or
- Whether the land is vacant; or
- A combination of the 4 above.

Financial Management Regulation 52A allows for rates to be based on town sites or parts of a district only when a boundary change or amalgamation has occurred.

There is currently only one property which is assessed as GRV - Other. It is therefore recommended that Council consider using Section 6.47 of the Act to grant a 20% concession to GRV rated properties outside of Gazetted town sites. This will effectively achieve the same result as was previously intended, but will be compliant with the Local Government Act and Financial Management Regulations.

OFFICER'S RECOMMENDATION 3

That:

- (i) A differential rate in the dollar of 8.3607¢ for properties rated GRV – Townsite and GRV – Other for the 2013/14 year be adopted.
- (ii) Council, in accordance with Section 6.47 of the Local Government Act 1995, grant a 20% concession to properties rated GRV – Other for the 2013/14 year.

COUNCIL DECISION

Minute No. 10138

Moved: Cr J Parker

Seconded: Cr D Ausburn

That:

- (i) A differential rate in the dollar of 8.3607¢ for properties rated GRV – Townsite and GRV – Other for the 2013/14 year be adopted.**
- (ii) Council, in accordance with Section 6.47 of the Local Government Act 1995, grant a 20% concession to properties rated GRV – Other for the 2013/14 year.**

Carried Unanimously 5/0

SETTING OF UV DIFFERENTIAL RATES

The 2012/13 adopted UV rates in the dollar were:

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

In reverting to the previous rating categories of UV Rural Agriculture 1, UV - Rural Agriculture 2 and UV – Other to ensure no loss of rates revenue, it has been necessary to apply changes to rates in the dollar as follows:

- UV - Mining - increase by 5.5%.
- UV - Pastoral – increase by 5.5%.
- UV - Rural Residential - increase by 16.7%.
- UV - Rural Agriculture 1 – formerly UV – Other, new rate in the dollar of 0.8375.
- UV - Rural Agriculture 2 – formerly UV – Other, new rate in the dollar of 0.5666.
- UV - Other – increase by 5.5%.

The following rates in the dollar are recommended for 2013/14

UV – Rural Residential	0.8425
UV – Other	0.5666
UV – Rural Agriculture 1	0.8375
UV – Rural Agriculture 2	0.5666
UV – Pastoral	2.7803
UV – Mining	23.2100

OFFICER’S RECOMMENDATION 4

That differential rates in the dollar of:

UV – Rural Residential	0.8425¢
UV – Other	0.5666¢
UV – Rural Agriculture 1	0.8375¢
UV – Rural Agriculture 2	0.5666¢
UV – Pastoral	2.7803¢
UV – Mining	23.2100¢

for UV rated properties for the 2013/14 year be adopted.

COUNCIL DECISION

Minute No. 10139

Moved: Cr R Dessert

Seconded: Cr D Learbuch

That differential rates in the dollar of:

UV – Rural Residential	0.8425¢
UV – Other	0.5666¢
UV – Rural Agriculture 1	0.8375¢
UV – Rural Agriculture 2	0.5666¢
UV – Pastoral	2.7803¢
UV – Mining	23.2100¢

for UV rated properties for the 2013/14 year be adopted.

SETTING OF MINIMUM PAYMENT FOR GRV RATED PROPERTIES

The 2012/13 adopted minimum payment for GRV rated properties was \$925.00. To remain consistent with the rate in the dollar increase a 5.5% increase to \$975.00 is recommended.

OFFICER’S RECOMMENDATION 5

That the minimum payment of:

GRV - Townsite	\$975.00
GRV - Other	\$975.00

for GRV rated properties for the 2013/14 year be adopted.

COUNCIL DECISION

Minute No. 10140

Moved: Cr J Parker

Seconded: Cr D Ausburn

That the minimum payment of:

GRV - Townsite	\$975.00
GRV - Other	\$975.00

for GRV rated properties for the 2013/14 year be adopted.

Carried Unanimously 5/0

SETTING OF MINIMUM PAYMENT FOR UV RATED PROPERTIES

The 2012/13 adopted minimum payment for UV rated properties was \$925.00 on all UV rated properties except Mining Tenements which had a minimum payment of \$1,275.00.

Under Section 6.35(4) of the Local Government Act and Local Government (Financial Management) Regulations 1996 r 52 and r 53 a minimum payment is not to be imposed on more than 50 per cent of properties within each differential rate category.

The following changes in minimum payments are recommended:

- Minimum payment increase by 5.5% to \$975.00 for all UV rated properties except UV Mining.
- Minimum payment for properties rated UV Mining decrease to \$925 to comply with Section 6.35(4) of the Local Government Act and Local Government (Financial Management) Regulations.

OFFICER'S RECOMMENDATION 6

That minimum payments of:

UV – Rural Residential	\$975.00
UV – Other	\$975.00
UV – Rural Agriculture 1	\$975.00
UV – Rural Agriculture 2	\$975.00
UV – Pastoral	\$975.00
UV – Mining	\$925.00

for UV rated properties for the 2013/14 year be adopted.

COUNCIL DECISION

Minute No. 10141

Moved: Cr J Parker

Seconded: Cr D Learbuch

That minimum payments of:

UV – Rural Residential	\$975.00
UV – Other	\$975.00
UV – Rural Agriculture 1	\$975.00
UV – Rural Agriculture 2	\$975.00
UV – Pastoral	\$975.00
UV – Mining	\$925.00

for UV rated properties for the 2013/14 year be adopted.

Carried Unanimously 5/0

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 2013/14:

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. 10142

Moved: Cr D Ausburn

Seconded: Cr D Learbuch

That Council adopt, for the purpose of general and differential rating, the following rate zone categories for 2013/14:

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.

Carried Unanimously 5/0

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 a 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 in 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 8

That Waste Management Charge levied under Section 66 of the Waste Avoidance and Resource Recovery Act 2007 at rates in the dollar of:

GRV - Townsite	0.0001¢
GRV – Other	0.0001¢
UV – Rural Residential	0.0001¢
UV – Other	0.0001¢
UV – Rural Agriculture 1	0.0001¢
UV – Rural Agriculture 2	0.0001¢
UV – Mining	0.0001¢
UV – Pastoral	0.0001¢

for the 2013/14 year be adopted.

COUNCIL DECISION

Minute No. 10143

Moved: Cr R Dessert

Seconded: Cr D Learbuch

That Waste Management Charge levied under Section 66 of the Waste Avoidance and Resource Recovery Act 2007 at rates in the dollar of:

GRV - Townsite	0.0001¢
GRV – Other	0.0001¢
UV – Rural Residential	0.0001¢
UV – Other	0.0001¢
UV – Rural Agriculture 1	0.0001¢
UV – Rural Agriculture 2	0.0001¢
UV – Mining	0.0001¢
UV – Pastoral	0.0001¢

for the 2013/14 year be adopted.

Carried Unanimously 5/0

OFFICER'S RECOMMENDATION 9

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

GRV - Townsite	200.00
GRV – Other	200.00
UV – Rural Residential	200.00
UV – Other	200.00
UV – Rural Agriculture 1	200.00
UV – Rural Agriculture 2	200.00
UV – Mining	200.00
UV – Pastoral	200.00

for 2013/14 year be adopted.

Please note that this is different to the previously advertised charge of \$210. Section 6.35(4) of the Local Government Act requires that a minimum payment cannot be applied on all separately rated properties in a district if the payment exceeds \$200.

COUNCIL DECISION

Minute No. 10144

Moved: Cr D Learbuch

Seconded: Cr J Parker

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

GRV - Townsite	200.00
GRV – Other	200.00
UV – Rural Residential	200.00
UV – Other	200.00
UV – Rural Agriculture 1	200.00
UV – Rural Agriculture 2	200.00
UV – Mining	200.00
UV – Pastoral	200.00

for 2013/14 year be adopted.

Please note that this is different to the previously advertised charge of \$210. Section 6.35(4) of the Local Government Act requires that a minimum payment cannot be applied on all separately rated properties in a district if the payment exceeds \$200.

Carried Unanimously 5/0

OFFICER'S RECOMMENDATION 10

That an Annual Waste Receptacle Charge of \$264.00 (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. 10145

Moved: Cr J Parker

Seconded: Cr D Learbuch

That an Annual Waste Receptacle Charge of \$264.00 (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 5/0

OFFICER'S RECOMMENDATION 11

That an Annual Waste Receptacle Charge of \$464.00 (GST free) 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. 10146

Moved: Cr J Parker

Seconded: Cr D Ausburn

That an Annual Waste Receptacle Charge of \$464.00 (GST free) 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 5/0

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 1 August 2013 the following rates due dates will apply:

- Rates Issue Date – 13 August 2013
- Discount Date – 3 September 2013 (21 Days)
- Rates Due Date – 17 September 2013 (35 days)
- Instalment Due – 19 November 2013 (2 months)
- Instalment Due – 21 January 2014 (2 months)
- Instalment Due – 25 March 2014 (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. 10147

Moved: Cr D Learbuch

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 5/0

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 2012/13 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. 10148

**Moved: Cr D Learbuch
Seconded: Cr D Ausburn**

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 5/0

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. 10149

**Moved: Cr D Learbuch
Seconded: Cr D Ausburn**

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 5/0

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 2012/13 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 \$31.50 per arrangement fee in 2012/13. An increase in this fee to \$33.00 (GST Inclusive) was adopted by Council at its Ordinary Meeting held on 18 June 2013 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. 10150

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

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 5/0

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 previous years a discount of 5% has been available to ratepayers who pay in full by the discount date. In 2009/2010 to provide a positive cash flow impact of the discount the discount date was changed from the due date to 14 days after issue of the Rates Notice.

Considerable feedback has been received from ratepayers that 14 days is not enough time, taking into account postal delays and weekends. It is therefore recommended that the eligibility period for rates discount be extended to 21 days after date of issue of the Rates Notice. Based on the proposed rating timeline the discount date will be 3 September 2013 at 4.00pm.

The discount rate of 5% on the current year rates, for all rates paid in full within 14 days of the date of issue, has been applied for several years. In 2012/13 the rates discount resulted in a reduction in rates revenue of \$199,802. Consultation with other Local Governments throughout Western Australia indicates that most Councils have reduced or do not offer rates discounts. To reduce the impact of the discount on rates revenue it is recommended that a discount rate of 2.5% be offered for 2013/14.

OFFICER'S RECOMMENDATION 16

That Council in accordance with section 6.46 of the Local Government Act 1995, allow a 2.5% discount on 2013/14 rates if all rates accounts are paid in full within 21 days of the date of issue of the Rates Notice.

COUNCIL DECISION

Minute No. 10151

Moved: Cr J Parker

Seconded: Cr D Learbuch

That Council in accordance with section 6.46 of the Local Government Act 1995, allow a 2.5% discount on 2013/14 rates if all rates accounts are paid in full within 21 days of the date of issue of the Rates Notice.

Carried Unanimously 5/0

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 \$975.00 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 2013/14 is again recommended.

OFFICER'S RECOMMENDATION 17

That Council grant a waiver of rates valued at \$975.00 for the financial year of 2013/14 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. 10152

Moved: Cr D Learbuch

Seconded: Cr J Parker

That Council grant a waiver of rates valued at \$975.00 for the financial year of 2013/14 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 5/0

USER FEES AND CHARGES

The Fees and Charges for 2013/14 were adopted by Council at its Ordinary Meeting held on 18 June 2013.

Further clarification was received after 18 June 2013 on the application of GST. Please note that the following charges are outside the scope of GST and will apply from 1 August 2013:

- Waste Management Charge (per annum) \$200.00
- Additional Waste Receptacle Charge (per receptacle per service per annum) \$464.00
- Replacement of Bin Full Cost Recovery
- Repairs to Bin Full Cost Recovery
- Annual Swimming Pool Fee - \$55 every 4 years (charged pro-rata) \$55.00

A new fee for the East Kimberley Regional Airport needs to be added, as follows:

- Aircraft Parking Fees (per night, landing fees not included) (GST incl.) \$22.00

The following fees for the East Kimberley Regional Airport need to be deleted:

- Non-airport resident charter operators (per annum, plus landing fees) \$1,200.00
- Non-airport resident charter operators (per night, plus landing fees) \$52.00
- Private owners (non-commercial) (per annum, includes landing fees) \$1,200.00
- Private owners (non-commercial) (per night, includes landing fees) \$52.00

OFFICER'S RECOMMENDATION 18

That Council adopt the following amendments to fees and charges for 2013/14:

- Waste Management Charge (per annum) \$200.00
- Additional Waste Receptacle Charge (per receptacle per service per annum) \$464.00
- Replacement of Bin Full Cost Recovery
- Repairs to Bin Full Cost Recovery
- Annual Swimming Pool Fee - \$55 every 4 years (charged pro-rata) \$55.00

A new fee for the East Kimberley Regional Airport needs to be added, as follows:

- Aircraft Parking Fees (per night, landing fees not included) (GST incl.) \$22.00

The following fees for the East Kimberley Regional Airport need to be deleted:

- Non-airport resident charter operators (per annum, plus landing fees) \$1,200.00
- Non-airport resident charter operators (per night, plus landing fees) \$52.00
- Private owners (non-commercial) (per annum, includes landing fees) \$1,200.00
- Private owners (non-commercial) (per night, includes landing fees) \$52.00

COUNCIL DECISION

Minute No. 10153

Moved: Cr D Learbuch

Seconded: Cr D Ausburn

That Council adopt the following amendments to fees and charges for 2013/14:

- **Waste Management Charge (per annum) \$200.00**
- **Additional Waste Receptacle Charge (per receptacle per service per annum) \$464.00**
- **Replacement of Bin Full Cost Recovery**
- **Repairs to Bin Full Cost Recovery**
- **Annual Swimming Pool Fee - \$55 every 4 years (charged pro-rata) \$55.00**

A new fee for the East Kimberley Regional Airport needs to be added, as follows:

- **Aircraft Parking Fees (per night, landing fees not included) (GST incl.) \$22.00**

The following fees for the East Kimberley Regional Airport need to be deleted:

- **Non-airport resident charter operators (per annum, plus landing fees) \$1,200.00**
- **Non-airport resident charter operators (per night, plus landing fees) \$52.00**
- **Private owners (non-commercial) (per annum, includes landing fees) \$1,200.00**
- **Private owners (non-commercial) (per night, includes landing fees) \$52.00**

Carried Unanimously 5/0

BORROWINGS

Note 5 of Draft Budget 2013/14 details ongoing loan commitments as well as new loans.

- \$400,000 new loan for development of Liquid Waste Facility at the Kununurra Landfill. This represents a carry forward loan from 2012/13. 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.
- \$1,695,000 new loan to implement the recommendations arising from the Waste Management Strategy and 10 years Financial Model as presented to the councillors by Waste Management Working Group. The loan will be repaid over ten years from general funds.
- \$125,000 new loan to commence Stage 1 of improving Kununurra stormwater management as per presentation to council briefing. The loan will be repaid over ten years from general funds.
- \$88,498 new loan to cover the initial cost of purchase of new vacant land and two staff houses in Kununurra. The loan will be repaid over six years from general funds.

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 2013/14:

a) Liquid Waste Facility Kununurra Landfill	\$400,000
b) New Waste Management Strategy	\$1,695,000
c) New Drainage Strategy	\$125,000
d) Staff Houses	\$88,498

COUNCIL DECISION

Minute No. 10154

Moved: Cr D Learbuch

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 2013/14:

a) Liquid Waste Facility Kununurra Landfill	\$400,000
b) New Waste Management Strategy	\$1,695,000
c) New Drainage Strategy	\$125,000
d) Staff Houses	\$88,498

Carried Unanimously 5/0

COUNCILLOR FEES

Council adopted the following Councillor Fees in 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	\$22,795
Deputy Shire President's Allowance	\$ 4,870

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

Meeting Fees (x 1 for Councillors, x 1 for Shire President)	\$ 14,500
Shire President's Allowance	\$ 22,795
Deputy Shire President's Allowance	\$ 5,699

OFFICER'S RECOMMENDATION 20

That Council adopt the following Councillor fees and allowances for 2013/14:

Meeting Fees (x 1 for Councillors, x 1 for Shire President)	\$ 14,500
Shire President's Allowance	\$ 22,795
Deputy Shire President's Allowance	\$ 5,699

COUNCIL DECISION

Minute No. 10155

**Moved: Cr D Learbuch
Seconded: Cr D Ausburn**

That Council adopt the following Councillor fees and allowances for 2013/14:

Meeting Fees (x 1 for Councillors, x 1 for Shire President)	\$ 14,500
Shire President's Allowance	\$ 22,795
Deputy Shire President's Allowance	\$ 5,699

Carried Unanimously 5/0

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 +/- \$10,000 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 +/- \$10,000 at account level and +/-10% and +/- \$50,000 at financial statement level.

COUNCIL DECISION

Minute No. 10156

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

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

Carried Unanimously 5/0

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. 10157

Moved: Cr J Parker

Seconded: Cr D Learbuch

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

Carried Unanimously 5/0

ADOPTION OF THE 2013/14 BUDGET

The management recommend that in order to maintain real operating expenditure and continue to position Council to undertake future projects of significant economic benefit and employment growth initiatives that Council adopt a 4.5% rate increase.

The general rate increase is 5.5% however the impact of valuation changes during 2012/13, the revaluation of UV valued properties and the need to amend the differential rates to reinstate the previous rating categories of Rural Agriculture 1, Rural Agriculture 2 and UV Other, resulted in a total rates revenue increase of 4.5% compared to the 2012/13 actual rates revenue.

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

OFFICER'S RECOMMENDATION 23

That the 2013/14 budget, reflecting a 4.5% increase in total GRV and total UV rates, be adopted.

COUNCIL DECISION

Minute No. 10158

Moved: Cr J Parker

Seconded: Cr D Learbuch

That the 2013/14 budget, reflecting a 4.5% increase in total GRV and total UV rates, be adopted.

Carried Unanimously 5/0

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:

- (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 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:

- (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.

(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	June 2010	01 July 2013	Nil - None of these amendments will have any

	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]			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 Australian Accounting Standards arising from AASB 9 (December 2010) [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)	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 to have any material effect on the Council (refer (i) above).
(vi)	AASB 2010 - 8 Amendments to Australian Accounting Standards - Deferred Tax: Recovery of Underlying Assets [AASB 112]	December 2010	01 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.
(vii)	AASB 2010 - 10 Further Amendments to Australian Accounting Standards - Removal of Fixed Dates for First-time Adopters [AASB 2009 - 11 & 2010 - 7]	December 2010	01 January 2013	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.
(viii)	AASB 2011 – 2 Amendments to Australian Accounting Standards – Arising from the Trans – Tasman Consequence Project – Reduced Disclosure Requirements. [AASB 101 & AASB 1054]	May 2011	1 July 2013	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 2011 – 3 Amendments to Australian Accounting Standards – Orderly	May 2011	1 July 2012	

	<p>Adoption of Changes to ABS GFS manual and related Amendments. [AASB 1049]</p> <p>AASB 2011 – 6 Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation – Reduced Disclosure Requirements [AASB 127, 128 & 131]</p>	July 2011	1 July 2013	
(ix)	<p>AASB 10 – Consolidated Financial Statements</p> <p>AASB 11 – Joint Arrangements</p> <p>AASB 12 – Disclosure of Interests in Other Entities</p> <p>AASB 127 – Separate Financial Statements</p> <p>AASB 128 – Investments in Associates and Joint Ventures</p> <p>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]</p>	August 2011	1 January 2013	<p>Nil – None of these except for AASB 128, are expected to have significant application to the operations of the Council.</p> <p>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.</p> <p>Due to the nature of the Joint Venture, it is not expected to have a significant impact on the Council.</p>
(x)	<p>AASB 13 – Fair Value Measurement</p> <p>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, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 & 1038 and</p>	September 2011	1 January 2013	<p>AASB 13 defines fair value, establishes a framework for measuring fair value and requires disclosures about fair value measurements. AASB 13 requires:</p> <ul style="list-style-type: none"> - Inputs to all fair value measurements to be categorised in accordance with a fair value hierarchy; and

	Interpretations 2, 4, 12, 13, 14, 17, 19, 131 & 132]			<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.</p> <p>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>
(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	<p>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.</p>

(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.				

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:

(a) Basis of Preparation

The financial report is a general purpose financial statement which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments 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 report 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.

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 19 to these financial statements.

(c) Goods and Services Tax

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

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

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

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments 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 in the statement of financial position.

(e) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

(f) 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 completed are expensed.

Gains and losses are recognised in the statement of comprehensive income at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

(g) 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.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government –
 - (i) that are plant and equipment; and
 - (ii) that are –
 - (I) land and buildings; or
 - (II) infrastructure;

and

- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

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

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

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date (Level 1 inputs in the fair value hierarchy).

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) 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 (Level 3 inputs in the fair value hierarchy).

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

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.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value imposes a further minimum of 3 years revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

Early Adoption of AASB 13 – Fair Value Measurement

Whilst the new accounting standard in relation to Fair Value, *AASB 13 – Fair Value Measurement* does not become applicable until the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard).

As a consequence, the principles embodied in *AASB 13 – Fair Value Measurement* have been applied to this reporting period (year ended 30 June 2013).

Due to the nature and timing of the adoption (driven by legislation) the adoption of this standard has had no effect on previous reporting periods.

Land Under Roads

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

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

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

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

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

Depreciation of Non-Current Assets

All non-current assets having a limited useful life (excluding freehold land) 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 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 in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

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

(h) Intangible Assets

Easements

Due to legislative changes, Easements are required to be recognised as assets.

They are initially recognised at cost and have an indefinite useful life.

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).

(i) Financial Instruments

Initial Recognition and Measurement

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

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

Financial assets 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. They are subsequently measured at fair value with changes to carrying amount being included in profit or loss.

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses).

When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

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

(v) Financial liabilities

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

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired.

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

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

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 profit or loss.

(j) 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.

(k) Trade and Other Payables

Trade payables 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, are recognised as a current liability and are normally paid within 30 days of recognition.

(l) 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.

(m) 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.

(n) Provisions

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

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

(o) 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 Council, are classified as finance leases.

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

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

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

Interpretation 115.4 Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(p) Investments in Associates

Associates are entities in which the Council has significant influence through holding, directly or indirectly, 20% or more of the voting power of the Council. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Council's share of net assets of the associate entity. In addition, the Council's share of the profit or loss of the associate entity is included in the Council's profit or loss

The carrying amount of the investment includes goodwill relating to the associate. Any discount on acquisition, whereby the Council's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Council and the associate are eliminated to the extent of the Council's interest in the associate.

(q) Joint Venture

The Council's interest in a joint venture has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the appropriate line items of the financial statement. Information about the joint venture is set out in Note 18.

The Council's interests in joint venture entities are recorded using the equity method of accounting (refer to Note 1 (p) for details) 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.

(r) 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 were obtained on the condition that they be expended in a 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 Note 2(c). That note also discloses 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.

(s) 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.

(t) Current and Non-Current Classification

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

(u) Rounding Off Figures

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

(v) Comparative Figures

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

When the Council applies an accounting policy retrospectively, makes 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 this annual financial report relate to the original budget estimate for the relevant item of disclosure.

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

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Council. Management's assessment of the new and amended pronouncement that are relevant to the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows.

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
	AASB 2012 – 6 Amendments to Australian Accounting Standards – Mandatory	September 2012	Deferred AASB 9 until 1 January	measurement of financial assets compared with the requirements of AASB 139. Given the nature of the

	effective date of AASB 9 and Transition Disclosures		2015	financial assets of the Council, it is not anticipated the standard will have any material effect.
(ii)	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	1 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).
(iii)	AASB 2010 – 7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	December 2010	1 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 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	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

	<p>Joint Arrangement Standards</p> <p>[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</p>			<p>Joint Venture, it is not expected to have a significant impact on the Council.</p>
(v)	<p>AASB 2011 - 9 Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income</p> <p>[AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049]</p>	<p>September 2011</p>	<p>1 July 2013</p>	<p>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.</p> <p>It effects presentation only and is not expected to significantly impact the Council.</p>
(vi)	<p>AASB 119 – Employee Benefits</p> <p>AASB 2011 – 10 Amendments to Australian Accounting Standards arising from AASB 119</p> <p>[AASB 1, 8, 101, 124, 134, 1049 & 2011 – 8 and Interpretation 14]</p>	<p>September 2011</p>	<p>1 January 2013</p>	<p>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.</p>
(vii)	<p>AASB 2012-2 Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities</p> <p>[AASB 7 & 32]</p>	<p>June 2012</p>	<p>1 January 2013</p>	<p>Principally amends AASB 7: Financial Instruments: Disclosures to require entities to include information that will enable users of their financial statements to evaluate the effect or potential effect of netting arrangements,</p>

				<p>including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position.</p> <p>This Standard is not expected to significantly impact on the Council's financial statements.</p>
(viii)	<p>AASB 2012-3: Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities</p> <p>[AASB 132]</p>	June 2013	1 January 2014	<p>This Standard adds application guidance to AASB 132: <i>Financial Instruments: Presentation</i> to address potential inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of “currently has a legally enforceable right of set-off” and that some gross settlement systems may be considered equivalent to net settlement.</p> <p>This Standard is not expected to significantly impact the Council's financial statements.</p>
(ix)	<p>AASB 2012-5: Amendments to Australian Accounting Standards arising from Annual Improvements 2009-2011 Cycle .</p> <p>[AASB1,101,116,132,134 and Interpretation 2]</p>	June 2012	1 January 2013	<p>Outlines changes to the various standards and interpretations as listed. These topics are not currently relevant to Council, nor are they expected to be in the future. As a consequence, this Standard is not expected to significantly impact on the Council's financial statements.</p>
(x)	<p>AASB 2012-10: Amendments to Australian Accounting</p>	December 2012	1 January 2013	<p>Mainly consequential changes relating to transition guidance. It is not expected to have a</p>

Standards – Transition Guidance and Other Amendments. [AASB 1, 5, 7, 8, 10, 11, 12, 13, 101, 102, 108, 112, 118, 119, 127, 128, 132, 133, 134, 137, 1023, 1038, 1039, 1049 & 2011-7 and Interpretation 12]			significant impact on Council.
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Notes: (*) Applicable to reporting periods commencing on or after the given date.

(y) 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 2010 – 8

AASB 2011 - 3

AASB 2011 - 13

The standards adopted had a minimal effect on the accounting and reporting practices of the Council as they were either not applicable, 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.

The Council also chose to early adopt *AASB 13 – Fair Value Measurement* as allowed for in the standard.

POLICY ADMINISTRATION

Directorate		Officer Title			
Corporate Services		Director Corporate Services			
Date Effective	1 August 213				
Date Adopted	1 August 213	Last Reviewed		23 July 2014	
Risk Rating	Low	Review Cycle	Annual	Next Due	July 2014
Organisational Compliance	Annual Financial Report Annual Adopted Budget				
Process Links	Financial Management Policies, Procedures and Practices.				



Our Ref: WE5-1#02 E1318569

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

Attention: Dave Hannington

Dear Mr Gaffney

**DIFFERENTIAL GENERAL RATES APPROVAL 2013/2014
SHIRE OF WYNDHAM EAST KIMBERLEY**

I refer to the Shire's letter of 1 July 2013 requesting ministerial approval to impose a differential general rate.

The Minister for Local Government has approved, pursuant to section 6.33(3) of the *Local Government Act 1995*, for the Shire to impose a differential general rate for Unimproved Value – Mining, as proposed in the Shire's letter, which is more than twice the lowest differential rate in the Unimproved Value category.

This approval is valid for the 2013/2014 financial year.

If you require any further information regarding the above, please feel free to contact Bei Bei Guo on 6552 1568 or by email at beibei.guo@dlg.wa.gov.au.

Yours sincerely

Darrelle Merritt
PRINCIPAL POLICY OFFICER, LEGISLATION

24 July 2013

04 JUL 2013

To Gary Gaffney.

I wish to make clear my objection for yet another year of imposed differential rate increase for our shire.

I have lived in Kununurra for over 16 years and have a family here. Over the past 10 years the cost of living in this town has been growing considerably on a yearly basis. My wife and I purchased our house in Kununurra some 9 years ago and since then we have seen our rates rise to an unaffordable level.

I believe the shire needs to remember that not all houses in this town are rentals and for those of us who live in our own houses here the cost of living in this town has become extreme. I say this because we have taken to a twice annual trip across to Katherine for a day of major shopping. The cost of basic shopping items such as groceries, shoes, clothing and alike is regularly half to a third the cost of identical items in Kununurra. It is so worth our time to drive over to Katherine that the difference in pricing well and truly pays for the fuel and leaves a couple of hundred left over.

Not to mention the price of fuel where it is often tens of cents cheaper in Wyndham even after the fuel travels through Kununurra to get to Wyndham.

Friends of ours that we have spoken to recently are also struggling with the cost of living and the rates in this town.

Recently we have had two lots of friends sell up and leave town and have headed over east where it is far more affordable to live.

Cost of living is a major issue in town and not all of us are on large salaries such as yourself and some of the councillors.

Cost of living has impacted on us greatly recently as we are bring up our child here. I have given up work to look after our child full time as child care fees meant that I would be working purely to pay the fees with nothing left over from my wage. We are now on my wife's income alone.

How about the shire give people a break for once instead of trying to pull as much money out of everyone as though they are some never ending cash cow for the shire's spending.

Please consider the impact this is having on those of us who do have our own homes in the shire. These constant increases in cost of living is not only giving the town a bad name for expense but is pushing people who can't afford to live here out.

Adam Hunter

Po Box 1734
Kununurra W.A.
6743

A 2180.
27 Grevillea Ave

FM-11.2
28 JUN 2013
0-15005

Silke Becke

26 June 2013

PO Box 2132

Kununurra WA 6743

Shire of Wyndham/East Kimberley

Chief Executive Officer

PO Box 614

Kununurra WA 6743

Dear Madam/Sir,

Re: 2014 Proposal to impose differential Rates

I'm writing to you in regards to proposed Shire Rates for 2014, as advertised in The Kimberley Echo, 6/6/13.

I'm hoping this really is still a "Proposal", i.e. open to amendments, and not already "set in concrete", considering the new financial year starts in just under 4 weeks from date of this public announcement. And I'm guessing the Shire might be a bit in trouble if it hasn't finalised its budget by now.

From past correspondence I haven't got too much hope of being able to influence the Shire's decision. Nonetheless I feel the need to at least let you know my disappointment with the Shire's approach of increasing the rates substantially year after year.

Ever since the Shire did a major adjustment to rates in 2010 when they increased up to 20% (which was also partly due to the full revaluation of GRV), the rates continued to go up by around 5.5% each year. And if you're going to tell me (again) that this is in line with CPI, the weighted medium of it is currently around 2.7 to 2.8% going by general sources.

It would be too nice if the Shire could give the rate payer a bit of a break for a change and keep the rates the same for one year, or even better adjust them down (as we know is possible according to Mr Gaffney's explanation in the Kimberley Echo article from July/August 2010: 'rate in dollar amount' was adjusted down from 11 cents to 7 cents that year).

Hoping you surprise and proof me wrong,

Regards,



Silke Becke



Our Ref: I-18996
Your Ref:

Enquiries: Shelley Binnie

08 July 2013

Adam Hunter
PO Box 1734
Kununurra WA 6743

Dear Mr Hunter

2014 Proposal to impose differential Rates

The Shire of Wyndham East Kimberley would like to acknowledge receipt of your letter regarding our proposal to impose differential rates.

Unfortunately we are unable to accept submissions after the cut-off date of the 28 June 2013 and your letter was received on the 4 July 2013.

If you would like to discuss this matter further please don't hesitate to contact us. If you believe that you may have difficulties in paying your rates please contact the Rates Officer to discuss payment arrangement options on (08) 9168 4100 or email rates@swek.wa.gov.au

Yours sincerely

Shelley Binnie
Finance Officer – Rates & Property



Our Ref:1-18914 FM.11.2

Your Ref:

Enquiries: Mr Dave Hannington

5 July 2013

Silke Becke
PO Box 2132
Kununurra
WA 6743

Dear Ms Becke,

Re: 2014 Proposal to impose differential Rates

Thank-you for your letter of 26 June 2013 on the above subject. Your letter has been treated as a 'submission' under section 6.36 of the Local Government Act 1995. The requirements of Section 6.36 of the Act will be used to determine the treatment of your submission from this point on. In the meantime, I am happy to provide a response to the issues you have raised.

The rates advertised in the Kimberley Echo on 6 June 2013 were, as you have correctly put it, a proposal on the intention to impose differential rates. The actual rates which will be applied can alter for a variety of reasons, such as a submission from a ratepayer, or changes in valuation.

Although I accept that your figure of weighted medium of CPI of around 2.7 to 2.8% may appear a reasonable approximation in general terms, the Western Australian Local Government Association (WALGA) has been running a Local Government Cost Index for the past four years which has been recommended by WALGA to be applied to council rates as a more appropriate measure of inflation on council costs.

The March 2013 WALGA Local Government Economic Brief projects the Local Government Cost Index to increase by 3.2% in year ending June 2014 with the Wages Price Index is projected to increase 4.2%.

It is normal for a Local Government to spend in the region of 40% of its total operating expenditure on Salaries and Wages, which again means that a general measure of CPI is not directly relevant.

Additionally the Systemic Sustainability Study commissioned by WALGA noted that many Local Governments are not increasing rates by a sufficient amount and this was causing issues with their ability to maintain ageing and deteriorating infrastructure.

This is certainly an issue for the Shire of Wyndham East Kimberley, with a relatively small and dispersed population, but a very large infrastructure network.



A further problem for Local Government is a reduction in the level of funding it receives from State and Federal Government. This impacts on a Local Government's ability to fund services on behalf of its community.

Turning now to the subject of revaluation increases, Council is very much aware of the impact of rate increases on the ratepayers. Where possible, the Council will seek to limit the full impact of revaluation increases by an appropriate reduction of the rate in the dollar, which – as you again correctly point out – happened in 2010.

I hope that the above addresses the matters raised in your letter of 26 June 2013.

I confirm that a copy of your submission will be distributed to each Councillor as part of the budget formulation and adoption process.

In accordance with the requirements of section 6.36 of the Local Government Act 1995, will you also please note that a copy of your letter, and this response, will be sent to the Minister for Local Government.

Should you have any further queries, please contact the Shire's Director Corporate Services, Dave Hannington on 9168 4121 in the first instance.

Yours sincerely

Gary Gaffney
Chief Executive Officer



SHIRE of WYNDHAM | EAST KIMBERLEY

ADOPTED BUDGET

2013 | 2014

SHIRE of WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Contact Details:

Chief Executive Officer
PO Box 614
KUNUNURRA WA 6743

Kununurra Administration
20 Coolibah Drive
KUNUNURRA

Wyndham Administration
Koolama Street
WYNDHAM

Phone: 08 9168 4100
Fax: 08 9168 1798

Phone: 08 9161 1002
Fax: 08 9161 1295

Email: mail@swek.wa.gov.au

Website: www.swek.wa.gov.au

Vision

For the East Kimberley to be a thriving community with opportunities for all

Mission

To enable the East Kimberley to develop in a manner that will achieve social, cultural, economic and environmental benefits for all.

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SHIRE of WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Members of Council

Shire President



Cr John Moulden

Elected - 2007

Term expires - 2015

Elected Shire President - October 2011

Deputy Shire President



Cr Di Ausburn

Elected - 2006

Term expires - 2013

Councillors



Cr Jane Parker

Elected - 2005

Term expires - 2013



Cr Ralph Addis

Elected - 2007

Term expires - 2015

SHIRE of WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Councillors



Cr Jackie McCoy

Elected - 2009
Term expires - 2013



Cr Raymond Dessert

Elected - 2010
Term expires - 2015



Cr Don Learbuch

Elected - 2013
Term expires - 2015



Cr Maryanne Kelly

Elected - 2013
Term expires - 2013

SHIRE of WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Shire President's Prologue



The Council's 2013/14 budget has been challenging with maintaining service delivery and asset improvement balanced against the reduction of 11

million (\$325 000) of Commonwealth Sustainability Grants.

Council is mindful of the various rates and charges that residents pay and the high cost of living. As a result Council has adopted a rating strategy based on 5.5% rates and an increase of 4% on the majority of fees and charges.

In the past 12 months Council completed all the requirements of the State Government's Integrated Planning requirements which included the Council's Strategic Community Plan 2012 -2022, Asset Management Plan, Long Term Financial Plan Corporate Business Plan and Workforce Management Plan.

Council adopted its Waste Management Strategy and has been working to achieve compliance with the Department of Environment and Regulation's licence conditions for both the Kununurra and Wyndham landfills. It is hoped with better management of the Shire's landfills, DER will consider a licence extension to enable the Shire time to plan for the establishment of a new landfill in Kununurra and rehabilitation of the old facility. In reviewing landfill operations there was a requirement to move to a 'user pays' for waste management as there is significant cross subsidisation issues with the existing fees and charges model.

This year's capital works program is concentrating on asset renewal and landfill management. The rehabilitation of the Wyndham and Kununurra landfill sites and the construction of new facilities will be the major aspect of waste management. Stormwater management is a major issue and this year will see the drainage works in Kununurra upgraded. The reconstruction of Erythrina St and the Messmate way roundabout are also budgeted for. The East Kimberley Regional Airport will see car parking improved with the creation of a secure parking precinct and runway reseal.

The Councillors and staff look forward to continuing to improve service and assets for our municipality over the next financial year.

Best wishes

Cr John Moulden
Shire President

SHIRE of WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Our Strategic Direction

Goal 1: Strong leadership and governance that underpins a more strategic approach to community engagement, regional development and organisational sustainability.

Objective 1: Strong community engagement

- Local planning strategy \$135 000
- Foreshore planning \$30 000
- Tourism strategy \$40 000
- Community Development Officer position in budget
- Website development and upgrade \$10 000

Objective 2: Alignment of regional and local priorities with other agencies and community groups

- Kimberley Zone \$75 000
- Finance service review

Objective 3: Advocacy of East Kimberley issues and opportunities at regional state and national levels.

- Lobby and representation \$11 000

Objective 4: Business innovation, efficiency and improved service

- Integrated planning strategies \$70 000
- Affordable staff housing \$2 827 964
- Upgrade inter-site network connectivity \$60 000

SHIRE of WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Our Strategic Direction

Goal 2: Greater returns from regional investment to ensure sustainable provision of appropriate physical and social infrastructure

Objective 1: A highly valuable East Kimberley economy that maximises social benefits

- Economic Development Grants \$50 000
- Sponsorship \$80 000

Objective 2: Maintenance of economic diversity and greater community returns from investment in the region

- East Kimberley Regional Airport runway upgrade \$2 850 000
- East Kimberley Regional Airport security car park \$150 000
- East Kimberley Regional Airport car park upgrades \$150 000
- East Kimberley Regional Airport maintenance area \$200 000
- East Kimberley Regional Airport apron upgrades \$100 000
- Wyndham Airport car park \$20 000
- Wyndham Airport runway \$30 000

Objective 3: Facilities are appropriate for their intended purpose and factor in whole of life costing and maintenance

- Street road and bridge maintenance \$3 422 000
- Develop and implement the Stormwater Management Strategy for Kununurra, Stage 1, Ironwood Drive / Weaber Plain Road, \$150 000
- Renew / upgrade sections Carlton Hill Rd, \$450 000
- Manage road safety improvements to Coolibah Drive (Ivanhoe Caravan Park), drainage and entrance, \$153 000
- Mangaloo Street traffic management improvements, \$49 500
- Commence design for renew / upgrade Weaber Plain Road bridge over D4 drain, by Main Roads Western Australia
- Renewal Erythrina Street, Kununurra, \$800 000

Objective 4: High standard of health and community facilities and services available to all residents

- Environmental Health \$467 542
- Youth Services Kununurra and Wyndham \$300 000
- Wyndham Childcare
- Ewin Early Learning Centre

Objective 5: East Kimberley residents have access to a broad range of educational opportunities

- Continued advocacy for educational diversity

SHIRE of WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Our Strategic Direction

Goal 3: Protection and enhancement of lifestyle values, community facilities and the environment to provide safe and inviting communities.

Objective 1: A broad range of lifestyle opportunities and activities are available for East Kimberley residents

- Community Programs (Australia Day) \$11 000
- Quick Grants and Annual Grant Scheme \$80 000

Objective 2: Waste management and protection of environmental values

- Manage landfills and provide waste / litter services, \$2 141 839
- Implement the Waste Management Strategy, \$1 891 403

Objective 3: Towns are safe and inviting for locals and tourists

- Improve street lighting in priority areas of Kununurra, \$40 000
- Develop and implement an Animal Management Plan, \$15 000
- Implement new Local Laws, using Ranger Staff
- Implement Cat Act, \$10 000
- Provide Ranger Services, \$548 342
- Provide Emergency Services Support, \$70 000
- Airport Welcome to Country Signage \$80 000

Objective 4: Protection and enhancement of community facilities

- Construction of Public toilets Wyndham oval \$80 000
- Wyndham Youth Centre fit out \$40 000
- Kununurra Community Library upgrade \$42 000
- Kununurra Leisure Centre Gym equipment \$20 000

Objective 5: An active outdoor lifestyle is encouraged and promoted

- Maintain boat ramps Kununurra and Wyndham \$91 982
- Wyndham foreshore protection and enhancement plan
- Club Development Officer \$88 000
- Sports Oval Maintenance Wyndham \$38 768
- Sports Oval Maintenance Kununurra Town \$94 924
- Sports Oval Maintenance Kununurra Agricultural \$35 260
- Parks & Gardens Wyndham \$227 642
- Parks & Gardens Kununurra \$1 024 896
- Kununurra Swimming Complex \$414 000
- Wyndham Swimming Complex \$ 109 500

Financial Statement

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Statement of Comprehensive Income by Program
For the Year Ended 30 June 2014

	Note	2013/14 Draft Budget	2012/13 Actual	2012/13 Amended Budget
Revenue (Refer Notes 1,2,8 to 13)		\$	\$	\$
General Purpose Funding		9,682,667	11,677,015	9,588,036
Governance		103,850	262,704	811,090
Law, Order, Public Safety		53,318	46,038	47,438
Health		75,200	23,443	19,500
Education and Welfare		174,377	199,568	164,305
Housing		258,794	188,789	176,182
Community Amenities		2,588,387	2,465,749	2,310,225
Recreation and Culture		620,744	635,567	557,914
Transport		4,255,209	5,325,889	5,384,807
Economic Services		175,000	149,180	114,500
Other Property and Services		102,922	487,122	433,229
		18,090,468	21,461,066	19,607,226
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)				
General Purpose Funding		(650,513)	(532,470)	(573,716)
Governance		(3,218,068)	(1,651,149)	(2,282,677)
Law, Order, Public Safety		(674,839)	(570,546)	(588,147)
Health		(467,542)	(456,582)	(420,012)
Education and Welfare		(481,361)	(406,536)	(452,207)
Housing		(592,886)	(650,550)	(695,604)
Community Amenities		(4,824,868)	(4,579,892)	(4,620,909)
Recreation & Culture		(4,947,799)	(4,550,745)	(4,488,466)
Transport		(7,053,704)	(7,024,667)	(7,771,949)
Economic Services		(946,796)	(751,063)	(783,235)
Other Property and Services		(214,350)	(822,173)	(358,149)
		(24,072,726)	(21,996,372)	(23,035,071)
Finance Costs (Refer Notes 2 & 5)				
Governance		(167,243)	(97,725)	(98,092)
Education and Welfare		(20,989)	(18,326)	(26,719)
Housing		(4,599)	(3,365)	(4,936)
Community Amenities		0	0	0
Recreation & Culture		(60,839)	(51,677)	(66,213)
		(253,670)	(171,093)	(195,960)

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Statement of Comprehensive Income by Program (Continued)
For the Year Ended 30 June 2014

	Note	2013/14 Draft Budget	2012/13 Actual	2012/13 Amended Budget
Non-Operating Grants, Subsidies, Contributions				
Governance		1,553,790	0	948,000
Law, Order, Public Safety		504,504	0	0
Housing		947,765	947,764	947,765
Community Amenities		0	10,000	10,000
Recreation & Culture		13,461	633,771	661,948
Transport		3,474,333	1,631,967	1,937,680
		6,493,853	3,223,502	4,505,393
Profit/(Loss) on Disposal of Assets (Refer Note 4)				
Law, Order, Public Safety		0	0	0
Housing		720,665	0	716,874
Community Amenities		4,596	(7,852)	0
Transport		12,325	12,847	13,496
Other Property and Services		40,418	15,549	(1,491)
		778,004	20,545	728,879
Net Result		1,035,929	2,537,647	1,610,468
Other Comprehensive Income		0	0	0
Total Comprehensive Income		1,035,929	2,537,647	1,610,468
		(0)	(0)	

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

DRAFT BUDGET 2013-14

Statement of Cash Flows

For the Year Ended 30 June 2014

	Note	2013/14 Draft Budget \$	2012/13 Actual \$	2012/13 Amended Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		7,681,122	6,847,228	7,064,356
Operating Grants, Subsidies, Contributions		2,931,028	6,401,717	4,550,999
Service Charges		300,000	282,816	282,759
Fees and Charges		7,753,785	6,866,163	6,911,694
Interest Earnings		385,250	716,390	667,760
Goods and Services Tax		2,270,820	2,038,914	1,494,286
Other Revenue		80,654	197,448	320,158
		21,402,658	23,350,676	21,292,012
Payments				
Employee Costs		(10,215,918)	(9,894,814)	(9,858,412)
Materials and Contracts		(6,289,630)	(6,000,179)	(6,494,957)
Utility Charges		(884,208)	(979,863)	(1,005,741)
Insurance Expenses		(488,238)	(517,540)	(407,266)
Interest Expenses		(253,670)	(171,093)	(198,293)
Goods and Services Tax		(1,644,878)	(1,209,198)	(1,648,101)
Other Expenditure		(848,913)	(750,425)	(804,008)
		(20,625,454)	(19,523,111)	(20,416,777)
Net Cash Provided By Operating Activities	15(b)	777,204	3,827,565	875,235
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale		(504,504)	(23,185)	(24,000)
Payments for Purchase of Property, Plant & Equipment		(4,428,913)	(6,028,215)	(7,657,638)
Payments for Construction of Infrastructure		(10,844,598)	(6,593,428)	(8,043,042)
Non-Operating Grants, Subsidies, Contributions used for the Development of Assets		5,993,853	3,223,502	4,505,393
Proceeds from Sale of Land Held for Resale		0	0	0
Proceeds from Sale of Plant & Equipment	4	1,015,027	310,535	1,127,327
Net Cash Used in Investing Activities		(8,769,135)	(9,110,790)	(10,091,960)

SHIRE OF WYNDHAM EAST KIMBERLEY

DRAFT BUDGET 2013-14

Statement of Cash Flows (Continued)

For the Year Ended 30 June 2014

	Note	2013/14 Draft Budget \$	2012/13 Actual \$	2012/13 Amended Budget \$
Cash Flows from Financing Activities				
Repayment of Debentures	5	(478,397)	(352,993)	(352,991)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	5	2,308,498	4,000,000	4,400,000
Net Cash Provided By (Used In)				
Financing Activities		1,830,101	3,647,007	4,047,009
Net Increase (Decrease) in Cash Held		(6,161,830)	(1,636,219)	(5,169,716)
Cash at Beginning of Year		12,913,101	14,549,320	14,549,320
Cash and Cash Equivalents				
at the End of the Year	15(a)	6,751,271	12,913,101	9,379,604

SHIRE OF WYNDHAM EAST KIMBERLEY

DRAFT BUDGET 2013-14

Rate Setting Statement

For the Year Ended 30 June 2014

	2013/14 Draft Budget \$	2012/13 Actual \$	2012/13 Amended Budget \$
Revenue			
General Purpose Funding	2,251,545	4,670,259	2,543,680
Governance	103,850	262,704	811,090
Law, Order, Public Safety	53,318	46,038	47,438
Health	75,200	23,443	19,500
Education and Welfare	174,377	199,568	164,305
Housing	979,459	188,789	893,056
Community Amenities	2,592,983	2,465,749	2,310,225
Recreation and Culture	620,744	635,567	557,914
Transport	4,267,534	5,338,737	5,398,303
Economic Services	175,000	149,180	114,500
Other Property and Services	143,340	502,671	491,501
	11,437,350	14,482,706	13,351,512
Expenses			
General Purpose Funding	(650,513)	(532,470)	(573,716)
Governance	(3,385,311)	(1,748,874)	(2,380,769)
Law, Order, Public Safety	(674,839)	(570,546)	(588,147)
Health	(467,542)	(456,582)	(420,012)
Education and Welfare	(502,350)	(424,862)	(478,926)
Housing	(597,485)	(653,915)	(700,540)
Community Amenities	(4,824,868)	(4,587,744)	(4,620,909)
Recreation & Culture	(5,008,638)	(4,602,422)	(4,554,679)
Transport	(7,053,704)	(7,024,667)	(7,771,949)
Economic Services	(946,796)	(751,063)	(783,235)
Other Property and Services	(214,350)	(822,173)	(417,912)
	(24,326,396)	(22,175,317)	(23,290,794)
Adjustments for Cash Budget Requirements:			
Non-Cash Expenditure and Revenue			
(Profit)/Loss on Asset Disposals	(778,004)	(20,545)	(728,879)
Movement in Accruals and Provisions	48,452	17,711	52,204
Depreciation on Assets	4,694,750	3,751,475	4,116,354
Capital Expenditure and Revenue			
Purchase Land Held for Resale	(504,504)	(23,185)	(24,000)
Purchase Land and Buildings	(3,076,164)	(3,913,725)	(5,608,132)
Purchase Infrastructure Assets - Roads	(2,058,500)	(3,607,117)	(4,692,412)
Purchase Infrastructure Assets - Footpaths	(31,000)	(16,560)	(22,500)
Purchase Infrastructure Assets - Drainage	(675,000)	(608,818)	(1,083,995)
Purchase Infrastructure Assets - Other	(7,142,044)	(1,617,523)	(2,662,894)
Purchase Plant and Equipment	(833,485)	(1,111,852)	(1,151,300)
Purchase Furniture and Equipment	(469,264)	(1,075,564)	(1,046,206)
Grants / Contributions for Development of Assets	6,493,853	3,223,502	4,505,393
Proceeds from Disposal of Assets	1,015,027	310,535	1,127,327
Proceeds from Sale of Land Held for Resale	0	0	0
Repayment of Debentures	(478,397)	(352,993)	(352,991)
Proceeds from New Debentures	2,308,498	4,000,000	4,400,000
Transfers to Reserves (Restricted Assets)	(2,205,013)	(1,409,851)	(915,037)
Transfers from Reserves (Restricted Assets)	3,111,153	752,195	910,777
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	6,068,866	8,457,035	8,457,035
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	31,300	6,068,866	2,385,819
Amount Required to be Raised from Rates	7,431,122	7,006,756	7,044,356

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

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.

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

(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) 2012/13 Actual Balances

Balances shown in this budget as 2012/13 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

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

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

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(i) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectibility 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.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

Mandatory Requirement to Revalue Non-Current Assets

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government –

(i) that are plant and equipment; and

(ii) that are –

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They are then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note. Whilst they were initially recorded at cost, fair value at the date of acquisition is deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

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.

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revaluation

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

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date (Level 1 inputs in the fair value hierarchy).

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy). With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. There include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) 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 (Level 3 inputs in the fair value hierarchy).

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

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.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value imposes a further minimum 3 year revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

Transitional Arrangements

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the Initial Recognition section as detailed above.

Those assets carried at fair value will be carried in accordance with the Revaluation Methodology section as detailed above.

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Early Adoption of AASB 13 – Fair Value Measurement

Whilst the new accounting standard in relation to Fair Value, AASB 13 – Fair Value Measurement do not become applicable until the year ended 30 June 2014 (in relation to this Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard).

As a consequence, the principles embodied in AASB 13 – Fair Value Measurement were applied to the previous reporting period being the year ended 30 June 2013 (2012/13 Actual in this budget document).

(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

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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	10 to 45 years
Rural Roads	10 to 40 years
Runways/ Aprons / Taxiways	25 years

(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	35 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 surplus.

Capitalisation Threshold

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

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(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. They are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities 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 current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

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

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired.

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

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

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

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.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2014.

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

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the 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.

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(q) Provisions

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

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

(r) 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 the 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 the 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
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

	Note	2013/14 Draft Budget \$	2012/13 Actual \$	2012/13 Amended Budget \$
2. OPERATING REVENUES AND EXPENSES				
(a) Result from Ordinary Activities				
The result from ordinary activities includes:				
(i) Charging as Expenses:				
Auditors Remuneration				
Audit		(40,000)	(35,811)	(35,000)
Other Services		0	0	0
Depreciation				
By Program				
Governance		2,560	2,350	2,560
General Purpose Funding		0	0	0
Law, Order, Public Safety		5,000	7,764	5,090
Health		1,460	1,338	1,460
Education and Welfare		71,000	64,957	70,405
Housing		252,835	236,609	257,811
Community Amenities		118,200	104,710	117,120
Recreation and Culture		869,485	704,016	761,700
Transport		2,302,745	1,952,976	2,125,195
Economic Services		4,465	4,096	4,465
Other Property and Services		1,067,000	672,659	770,549
		<u>4,694,750</u>	<u>3,751,475</u>	<u>4,116,354</u>
By Class				
Land and Buildings		1,174,332	938,383	1,029,654
Furniture and Equipment		235,978	188,565	206,906
Plant and Equipment		819,462	654,814	718,504
Roads		1,491,849	1,192,107	1,308,052
Footpaths		85,565	68,373	75,023
Drainage		16,771	13,401	14,704
Other Infrastructure		870,793	695,832	763,511
		<u>4,694,750</u>	<u>3,751,475</u>	<u>4,116,354</u>
Interest Expenses (Finance Costs)				
- Debentures (refer note 5(a))		253,670	171,093	198,293
		<u>253,670</u>	<u>171,093</u>	<u>198,293</u>
(ii) Crediting as Revenues:				
Interest Earnings				
Investments				
- Reserve Funds		246,250	324,748	300,000
- Other Funds		100,000	271,211	244,986
Other Interest Revenue (refer note 13)		117,500	123,632	122,774
		<u>463,750</u>	<u>719,590</u>	<u>667,760</u>

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

2. OPERATING REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

Vision

For the East Kimberley to be a thriving community with opportunities for all.

Mission

To enable the East Kimberley to develop in a manner that will achieve social, cultural, economic and environmental benefits 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 of 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
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

3. ACQUISITION OF ASSETS	2013/14 Draft Budget \$	2012/13 Amended Budget \$
The following assets are budgeted to be acquired during the year:		
<u>By Program</u>		
Governance	5,000	4,820,000
General Purpose Funding	0	0
Law, Order, Public Safety	27,700	70,000
Health	5,000	22,000
Education and Welfare	28,000	1,000
Housing	2,847,964	381,373
Community Amenities	2,325,953	628,706
Recreation and Culture	270,641	1,911,053
Transport	7,742,972	7,158,457
Economic Services	0	0
Other Property and Services	1,032,227	1,274,850
	14,285,457	16,267,439

By Class

Land and Buildings	3,076,164	5,608,132
Furniture and Equipment	469,264	1,046,206
Plant and Equipment	833,485	1,151,300
Infrastructure Assets - Roads	2,058,500	4,692,412
Infrastructure Assets - Footpaths	31,000	22,500
Infrastructure Assets - Drainage	675,000	1,083,995
Infrastructure Assets - Other	7,142,044	2,662,894
	14,285,457	16,267,439
	0	0

To obtain further details of Asset Acquisitions refer to attachment
- Acquisition of Assets - 2013/14 Budget

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

4. DISPOSALS OF ASSETS

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

By Program

	Net Book Value	Sale Proceeds	Profit(Loss)
	2013/14 BUDGET \$	2013/14 BUDGET \$	2013/14 BUDGET \$
Housing			
LBI07/179- 29 Boobialla Street	41,864	400,000	358,136
LBI08/180 - 23 Boobialla Street	37,471	400,000	362,529
Other Property and Services			
Light Plant			
P358 - Toyota 4wd Hilux WY14226	12,729	18,480	5,751
P212 - Toyota Hilux WY12885	12,719	18,480	5,761
P371 - Toyota Hilux Dual Cab 4WD WY07	14,199	33,122	18,923
P467 - Toyota Hilux 4WD Single Cab WY12448	9,608	18,480	8,872
P314 - Toyota Land cruiser LC78 Workmate WY12352	14,044	35,000	20,956
Medium Plant			
P481 - John Deere Ride on Mower with Dump Catcher	3,960	6,295	2,335
P362 - Kubota F3680 Ride on Mower	10,774	6,306	(4,468)
Heavy Plant			
P469 - Komatsu Skid Steer Loader with Bucket	8,229	21,715	13,486
P360 - Fuso Canter 3T Tipper Truck	50,968	19,770	(31,198)
Landfill Plant			
P365 - Toyota Hilux 2WD	9,054	13,650	4,596
Airport Plant			
P476 - John Deere Tractor Mower	11,404	9,729	(1,675)
P345 - Line Marker	-	4,000	4,000
P351 - Massey Ferguson Tractor	-	10,000	10,000
	237,023	1,015,027	778,004

By Class

	Net Book Value	Sale Proceeds	Profit(Loss)
	2013/14 BUDGET \$	2013/14 BUDGET \$	2013/14 BUDGET \$
Land and Buildings	79,335	800,000	720,665
Plant and Equipment	157,688	215,027	57,339
	237,023	1,015,027	778,004

Summary

	2013/14 BUDGET \$
Profit on Asset Disposals	815,345
Loss on Asset Disposals	(37,341)

SHIRE OF WYNDHAM EAST KIMBERLEY

DRAFT BUDGET 2013-14

Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Maturity Date	Interest Rate %	Principal 1-Jul-13	New Loans	Principal Repayments		Interest Repayments		Principal Outstanding	
					2013/14	2012/13	2013/14	2012/13	2013/14	2012/13
					Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$
Governance										
L122 Administration Building Land	25.06.2020	6.00%	372,044		44,202	41,665	23,203	24,080	327,842	372,044
L123 Administration Building Bridging Loan	08.12.2014	3.26%	1,500,000		0	0	50,124	25,200	1,500,000	0
L124 Administration Building Loan	07.12.2022	3.82%	2,396,183		213,621	103,817	93,916	48,445	2,182,562	0
Education and Welfare										
L120 Kununurra Childcare Centre	02.09.2019	6.19%	405,690		52,445	49,343	20,989	18,326	353,245	405,690
Housing										
L115 Staff Housing	28.08.2018	6.14%	75,920		11,994	11,290	4,599	3,365	63,926	75,920
Community Amenities										
NL Liquid Waste Facility	01.01.2018	3.50%	0	400,000	0	0	0	0	400,000	0
NL Wast Management	01.01.2024	3.80%	0	1,695,000	0	0	0	0	1,695,000	0
NL Staff House	01.04.2014	3.80%	0	88,498	0	0	0	0	88,498	0
NL Drainage	01.04.2014	3.80%	0	125,000	0	0	0	0	125,000	0
Recreation and Culture										
L113 KNX Aquatic Centre Refurbishment	28.08.2018	6.14%	424,205		67,017	63,084	25,695	18,801	357,188	424,205
L114 WYN Recreation Centre	28.08.2018	6.14%	177,938		28,111	26,461	10,778	7,886	149,827	177,938
L118 KNX Youth Centre	30.06.2018	7.24%	147,185		25,371	23,614	10,121	11,843	121,814	147,185
L119 Multi Purpose Courts	08.05.2019	5.61%	246,632		35,636	33,718	14,245	13,146	210,996	246,632
			5,745,798	2,308,498	478,397	352,993	253,669	171,093	7,575,899	1,849,615

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

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2013/14

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used	Balance Unspent
	Budget						Budget	\$
NL Liquid Waste Facility	400,000	WATC	Debenture	4	32,137	3.5	400,000	0
NL Waste Management	1,695,000	WATC	Debenture	10	358,260	3.8	1,695,000	0
NL Staff House	88,498	WATC	Debenture	6	16,214	3.8	88,498	0
NL Drainage	125,000	WATC	Debenture	10	18,289	3.8	125,000	0

- (c) \$400,000 loan for development of Liquid Waste Facility at the Kununurra Landfill. This represents a carry forward loan from 2012/13. 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.
- (d) \$1,695,000 loan to implement the recommendations arising from the Waste Management Strategy and 10 years Financial Model as presented to the councillors by Waste Management Working Group. The loan will be repaid over ten years from general funds.
- (e) \$88,498 loan to cover the initial cost of purchase of new vacant land and two staff houses in Kununurra. The loan will be repaid over six years from general funds.
- (f) \$125,000 loan to commence Stage I of improving Kununurra stormwater management as per presentation to council briefing. The loan will be repaid over ten years from general funds.
- (g) **Unspent Debentures**
 Council had no unspent debenture funds as at 30th June 2013 nor is it expected to have unspent debenture funds as at 30th June 2014.
- (h) **Overdraft**
 Council has not utilised an overdraft facility during the financial year 2012/13. It is not anticipated that an overdraft facility will be required to be utilised during 2013/14

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

	2013/14 Draft Budget \$	2012/13 Actual \$	2012/13 Amended Budget \$
6. RESERVES			
(a) Waste Management			
Opening Balance	268,457	553,690	553,690
Amount Set Aside / Transfer to Reserve	444,771	300,877	298,759
Amount Used / Transfer from Reserve	(230,753)	(586,110)	(502,169)
	<u>482,475</u>	<u>268,457</u>	<u>350,280</u>
(b) Airport General			
Opening Balance	5,026,632	4,184,595	4,184,595
Amount Set Aside / Transfer to Reserve	1,614,550	842,037	350,761
Amount Used / Transfer from Reserve	(2,558,400)	0	(65,668)
	<u>4,082,782</u>	<u>5,026,632</u>	<u>4,469,688</u>
(c) Plant and Equipment			
Opening Balance	75,305	71,705	71,705
Amount Set Aside / Transfer to Reserve	2,595	3,600	3,326
Amount Used / Transfer from Reserve	(75,000)	0	0
	<u>2,900</u>	<u>75,305</u>	<u>75,031</u>
(d) Parking			
Opening Balance	234,084	279,376	279,376
Amount Set Aside / Transfer to Reserve	8,305	14,026	12,957
Amount Used / Transfer from Reserve	(110,000)	(59,318)	(140,000)
	<u>132,389</u>	<u>234,084</u>	<u>152,333</u>
(e) Non-Potable Water			
Opening Balance	89,570	85,288	85,288
Amount Set Aside / Transfer to Reserve	3,087	4,282	3,956
Amount Used / Transfer from Reserve	(88,000)	0	(88,000)
	<u>4,657</u>	<u>89,570</u>	<u>1,244</u>
(f) Civic Buildings			
Opening Balance	7,353	7,001	7,001
Amount Set Aside / Transfer to Reserve	253	352	324
Amount Used / Transfer from Reserve	0	0	0
	<u>7,606</u>	<u>7,353</u>	<u>7,325</u>
(g) East Kimberley Tourism			
Opening Balance	116,481	107,691	107,691
Amount Set Aside / Transfer to Reserve	13,997	15,902	14,995
Amount Used / Transfer from Reserve	(10,000)	(7,112)	(8,540)
	<u>120,478</u>	<u>116,481</u>	<u>114,146</u>
(h) Foreshore			
Opening Balance	83,155	8,749	8,749
Amount Set Aside / Transfer to Reserve	61,610	74,406	55,822
Amount Used / Transfer from Reserve	0	0	0
	<u>144,765</u>	<u>83,155</u>	<u>64,571</u>

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

	2013/14 Draft Budget \$	2012/13 Actual \$	2012/13 Amended Budget \$
6. RESERVES (Continued)			
(i) Staff Entitlement			
Opening Balance	221,430	216,644	216,644
Amount Set Aside / Transfer to Reserve	7,631	10,877	10,048
Amount Used / Transfer from Reserve		(6,091)	(6,091)
	229,061	221,430	220,601
(j) Recreation Hardcourts			
Opening Balance	47,126	62,976	62,976
Amount Set Aside / Transfer to Reserve	1,315	25,162	24,921
Amount Used / Transfer from Reserve	(14,000)	(41,012)	(45,309)
	34,441	47,126	42,588
(k) Bio Security			
Opening Balance	258,372	246,021	246,021
Amount Set Aside / Transfer to Reserve	8,904	12,351	11,410
Amount Used / Transfer from Reserve	0	0	0
	267,277	258,372	257,431
(l) Childcare			
Opening Balance	118,662	106,261	106,261
Amount Set Aside / Transfer to Reserve	16,090	15,835	41,856
Amount Used / Transfer from Reserve		(3,434)	(1,000)
	134,751	118,662	147,117
(m) Parks			
Opening Balance	297,160	329,724	329,724
Amount Set Aside / Transfer to Reserve	10,241	16,554	15,292
Amount Used / Transfer from Reserve		(49,118)	(54,000)
	307,401	297,160	291,016
(n) Legal Fees			
Opening Balance	3,396	3,234	3,234
Amount Set Aside / Transfer to Reserve	117	162	150
Amount Used / Transfer from Reserve	0	0	0
	3,513	3,396	3,384
(o) Youth Bus			
Opening Balance	18,541	10,816	10,816
Amount Set Aside / Transfer to Reserve	2,572	7,725	5,502
Amount Used / Transfer from Reserve	0	0	0
	21,113	18,541	16,318
(p) Footpaths			
Opening Balance	260,389	194,685	194,685
Amount Set Aside / Transfer to Reserve	8,974	65,704	64,959
Amount Used / Transfer from Reserve	(25,000)	0	
	244,363	260,389	259,644
Total Reserves	6,219,972	7,126,112	6,472,715

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

6. RESERVES (Continued)	2013/14 Draft Budget	2012/13 Actual	2012/13 Amended Budget
	\$	\$	\$
Summary of Transfers			
Transfers to Reserves			
Waste Management	444,771	300,877	298,759
Airport General	1,614,550	842,037	350,761
Plant and Equipment	2,595	3,600	3,326
Parking	8,305	14,026	12,957
Non-Portable Water	3,087	4,282	3,956
Civic Buildings	253	352	324
East Kimberley Tourism	13,997	15,902	14,995
Foreshore	61,610	74,406	55,822
Staff Entitlement	7,631	10,877	10,048
Recreation Hardcourts	1,315	25,162	24,921
Bio Security	8,904	12,351	11,410
Childcare	16,090	15,835	41,856
Parks	10,241	16,554	15,292
Legal Fees	117	162	150
Youth Bus	2,572	7,725	5,502
Footpaths	8,974	65,704	64,959
	<u>2,205,013</u>	<u>1,409,851</u>	<u>915,036</u>
Transfers from Reserves			
Waste Management	(230,753)	(586,110)	(502,169)
Airport General	(2,558,400)	0	(65,668)
Plant and Equipment	(75,000)	0	0
Parking	(110,000)	(59,318)	(140,000)
Non-Portable Water	(88,000)	0	(88,000)
Civic Buildings	0	0	0
East Kimberley Tourism	(10,000)	(7,112)	(8,540)
Foreshore	0	0	0
Staff Entitlement	0	(6,091)	(6,091)
Recreation Hardcourts	(14,000)	(41,012)	(45,309)
Bio Security	0	0	0
Childcare	0	(3,434)	(1,000)
Parks	0	(49,118)	(54,000)
Legal Fees	0	0	0
Youth Bus	0	0	0
Footpaths	(25,000)	0	0
	<u>(3,111,153)</u>	<u>(752,195)</u>	<u>(910,777)</u>
Total Transfer to/(from) Reserves	<u>(906,140)</u>	<u>657,656</u>	<u>4,259</u>

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

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

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

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

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

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.

Footpaths

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

	2013/14 Draft Budget \$	2012/13 Actual \$	2012/13 Amended Budget \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	500,000	2,009,043	546,071
Cash - Restricted	6,219,972	7,126,112	6,472,715
Cash - Restricted Unspent Grants	31,300	3,777,946	2,360,819
Receivables	562,800	1,554,116	1,415,000
Inventories	15,000	18,930	11,500
	7,329,072	14,486,147	10,806,105
LESS: CURRENT LIABILITIES			
Payables and Provisions	(1,077,800)	(1,291,169)	(1,947,571)
NET CURRENT ASSET POSITION	6,251,272	13,194,978	8,858,534
Less: Cash - Restricted	(6,219,972)	(7,126,112)	(6,472,715)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	31,300	6,068,866	2,385,819

The estimated surplus/(deficiency) c/fwd in the 2012/13 actual column represents the surplus (deficit) brought forward as at 1 July 2013.

The estimated surplus/(deficiency) c/fwd in the 2013/14 budget column represents the surplus (deficit) carried forward as at 30 June 2014.

SHIRE OF WYNDHAM EAST KIMBERLEY

DRAFT BUDGET 2013-14

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2014

8. RATING INFORMATION - 2013/14 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Budgeted Rate Revenue \$	Budgeted Interim Rates \$	Budgeted Back Rates \$	Budgeted Total Revenue \$	2012/13 Actual \$
Differential General Rate								
GRV - Townsites	8.3607	1,701	60,363,774	5,046,834	15,000	0	5,061,834	4,721,819
GRV - Other	8.3607	1	101,764	6,807	0	0	6,807	6,452
UV - Rural Residential	0.8425	172	47,659,000	401,527	0	0	401,527	381,030
UV - Rural Agriculture 1	0.8375	85	69,246,200	579,937	0	0	579,937	0
UV - Rural Agriculture 2	0.5666	111	56,325,000	319,137	0	0	319,137	0
UV - Other	0.5666	23	14,723,000	83,421	10,000	0	93,421	932,603
UV - Pastoral	2.7803	21	9,022,039	250,840	0	0	250,840	239,706
UV - Mining	23.2100	71	1,971,464	457,577	0	0	457,577	532,432
Sub-Totals		2,185	259,412,241	7,146,079	25,000	0	7,171,079	6,814,042
Minimum Rates								
	Minimum \$							
GRV - Townsites	975.00	347	2,641,700	338,325	0	0	338,325	329,300
GRV - Other	975.00	0	0	0	0	0	0	0
UV - Rural Residential	975.00	0	0	0	0	0	0	0
UV - Rural Agriculture 1	975.00	0	0	0	0	0	0	0
UV - Rural Agriculture 2	975.00	0	0	0	0	0	0	0
UV - Other	975.00	9	679,400	8,775	0	0	8,775	8,325
UV - Pastoral	975.00	3	68,361	2,925	0	0	2,925	2,775
UV - Mining	925.00	70	103,858	64,750	0	0	64,750	105,825
Sub-Totals		429	3,493,319	414,775	0	0	414,775	446,225
							7,585,854	7,260,267
Ex Gratia Rates							4,000	4,159
							7,589,854	7,264,425
Discounts							(100,000)	(199,802)
Excess Rates Adjustment							(58,732)	(57,867)
Totals							7,431,122	7,006,756

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

RATING INFORMATION (Continued) - 2013/14 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 2013/14 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 payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

Differential Rates

A Public Notice pursuant to Section 6.36(1) of the Local Government Act 1995 was published in the Kimberley Echo on 11 July 2013.

Submissions from electors and ratepayers were invited up to 4.00pm on 1 August 2013.

The Differential Rates advertised are detailed in the table below.

	<i>Cents in the dollar</i>	<i>Min Rate \$</i>
GRV - Townsites	8.3607	975.00
GRV - Other	6.6885	975.00
UV - Rural Residential	0.8425	975.00
UV - Rural Agriculture 1	0.8375	975.00
UV - Rural Agriculture 2	0.5666	975.00
UV - Other	0.5666	975.00
UV - Pastoral	2.7803	975.00
UV - Mining	23.2100	925.00

The advertised rate for GRV - Other was amended to 8.3067 cents in the dollar to comply with the Local Government Act.

A concession of 20% for properties rated GRV - Other will replace the discount rate in the dollar.

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

9. SPECIFIED AREA RATE - 2013/14 FINANCIAL YEAR

The Shire of Wyndham East Kimberley did not have an specified area rates for 2012/13 and does not plan to raise any specified area rates in 2013/14.

10. SERVICE CHARGES - 2013/14 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

	2013/14 Draft Budget	2012/13 Actual
	\$	\$
Governance	4,191	1,761
General Purpose Funding	17,045	16,698
Law, Order, Public Safety	19,200	18,706
Health	75,200	23,443
Education and Welfare	122,000	127,191
Housing	227,594	188,789
Community Amenities	2,298,387	1,900,913
Recreation & Culture	537,500	466,117
Transport	4,153,744	4,013,268
Economic Services	173,923	149,056
Other Property & Services		0
	7,628,785	6,905,943

12. RATE PAYMENT DISCOUNTS, WAIVERS & CONCESSIONS.
- 2013/14 FINANCIAL YEAR

A discount of 2.5% 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 3 September 2013 or 21 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 \$100,000.

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 \$975.00.

13. INTEREST CHARGES AND INSTALMENTS - 2013/14 FINANCIAL YEAR

Rates are due and payable on 17 September 2013 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 \$90,000.00.

SHIRE OF WYNDHAM EAST KIMBERLEY
DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

13. INTEREST CHARGES AND INSTALMENTS - 2013/14 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 17 September 2013 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 17 September 2013 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and one quarter of the current rates and service charge. The second instalment to be made on 21 January 2014 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 17 September 2013 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 19 November 2013, 21 January 2014 and 25 March 2014 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 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 \$27,500 as is dissected as follows:

	2013/14 Budget
	\$
Charges on Instalment Plan	7,500
Interest on Instalment Plan	20,000
	27,500
	27,500

14. COUNCILLORS' REMUNERATION

	2013/14 Draft Budget	2012/13 Actual	2012/13 Amended Budget
	\$	\$	\$
Meeting Fees	130,500	57,928	59,492
President's Allowance	22,795	19,480	19,480
Deputy President's Allowance	5,699	4,870	4,870
Travelling Expenses	5,000	5,569	5,000
Technology Allowance	0	7,833	8,000
Telecommunications Allowance	0	18,200	19,000
	163,994	113,881	115,842
	163,994	113,881	115,842

DRAFT BUDGET 2013-14
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

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:

	2013/14 Draft Budget \$	2012/13 Actual \$	2012/13 Amended Budget \$
Cash - Unrestricted	500,000	2,009,043	546,071
Cash - Restricted	6,251,272	10,904,058	8,833,534
	<u>6,751,272</u>	<u>12,913,101</u>	<u>9,379,605</u>

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

Reserves

Waste Management	482,475	268,457	350,280
Airport General	4,082,782	5,026,632	4,469,688
Plant and Equipment	2,900	75,305	75,031
Parking	132,389	234,084	152,333
Non-Portable Water	4,657	89,570	1,244
Civic Buildings	7,606	7,353	7,325
East Kimberley Tourism	120,478	116,481	114,146
Foreshore Reserve	144,765	83,155	64,571
Staff Entitlement	229,061	221,430	220,601
Recreation Hard courts	34,441	47,126	42,588
Bio Security	267,277	258,372	257,431
Childcare	134,751	118,662	147,117
Parks	307,401	297,160	291,016
Legal Fees	3,513	3,396	3,384
Youth Bus Reserve	21,113	18,541	16,318
Footpaths	244,363	260,389	259,644
	<u>6,219,972</u>	<u>7,126,112</u>	<u>6,472,715</u>

SHIRE OF WYNDHAM EAST KIMBERLEY

DRAFT BUDGET 2013-14

Notes to and Forming Part of the Budget
For the Year Ended 30 June 2014

15. NOTES TO THE CASH FLOW STATEMENT (Continued)

	2013/14 Draft Budget	2012/13 Actual	2012/13 Amended Budget
(a) Reconciliation of Cash (Continued)			
Other Restricted Cash - Unspent Grants	\$	\$	\$
Club Development Officer (DSR)	0	45,159	0
Youth Services Grants (FaCHSIA)	0	49,044	0
Youth Services Grants (AGD)	0	133,000	0
Youth Trainee (DLG)	0	0	0
Sustainable Regions	26,300	26,300	26,300
Aboriginal Access Roads (WALGGC)	0	15,833	0
Roads to Recovery (DOTARS)	0	104,846	0
Regional Road Group (MRWA)	0	106,667	51,910
Regional Local Community Infrastructure (DLG)	0	7,917	0
Road Upgrade - Carlton Hill Road	0	221,365	0
Royalties for Regions (CLGF)	0	568,211	0
Kimberley Regional Grants Scheme (KDC)	0	0	0
Kimberley Zone (Members)	0	0	0
Kimberley Zone Housing Construction	0	2,446,594	1,597,845
Regional Collaborative Group (Members)	0	15,700	0
Kimberley Zone Strategic Planning (DLG)	0	0	0
Kimberley Regional Collaborative Group (DLG)	0	0	603,710
Kimberley Joint Shires (DLG)	0	1,424	1,424
Integrated Planning (DLG)	0	8,210	0
Wyndham Foreshore Protection	0	0	0
KLC Hall Upgrade	0	0	0
Kids in Sport	0	23,414	21,130
Lake Kununurra Foreshore Recreational Nature Trail	0	0	58,500
Kimberley Kids in the Kitchen - Youth Services	0	562	0
Libraries (Childrens Book Week)	5,000	3,700	0
	<u>31,300</u>	<u>3,777,946</u>	<u>2,360,819</u>
Total Restricted Cash	<u>6,251,272</u>	<u>10,904,058</u>	<u>8,833,534</u>
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net Result	1,035,930	2,537,647	1,610,468
Depreciation	4,694,750	3,751,475	4,116,354
(Profit)/Loss on Sale of Asset	(778,004)	(20,545)	(728,879)
(Increase)/Decrease in Receivables	825,525	1,483,697	777,780
(Increase)/Decrease in Inventories	(3,135)	(382)	(4,196)
Increase/(Decrease) in Payables	1,447,539	(718,537)	(443,103)
Increase/(Decrease) in Employee Provisions	48,452	17,711	52,204
Grants/Contributions for the Development of Assets	(6,493,853)	(3,223,502)	(4,505,393)
Net Cash from Operating Activities	<u>777,204</u>	<u>3,827,565</u>	<u>875,235</u>

SHIRE OF WYNDHAM EAST KIMBERLEY

DRAFT BUDGET 2013-14

Notes to and Forming Part of the Budget For the Year Ended 30 June 2014

15. NOTES TO THE CASH FLOW STATEMENT (Continued)	2013/14 Draft Budget	2012/13 Actual	2012/13 Amended Budget
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	41,000	41,000	50,000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	<u>41,000</u>	<u>41,000</u>	<u>50,000</u>
 Loan Facilities			
Loan Facilities in use at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
 Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

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-13 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-14 \$
Housing Bond	1,600		(1,600)	0
Councillor Nomination Fees	320	0	(320)	0
ASIC - Airport Security Card	5,740	500	(3,000)	3,240
Footpath Bonds	39,650	0	0	39,650
Hall Hire Bonds - Kununurra Leisure Centre	6,650	5,000	(10,000)	1,650
Hall Hire Bonds - Peter Reid Memorial Hall	1,140	300	(1,140)	300
Wyndham Port Hall Bond	10,000	0	0	10,000
Wyndham Oval Hire Bonds	200	200	(400)	0
Kununurra Youth Centre Bond	4,500	6,000	(7,750)	2,750
Other	0	0	0	0
Public Open Space Contributions	396,065	0	0	396,065
Builders Registration Board	23,416	10,000	(33,416)	(0)
Building & Construction Industry Training Fund	18,987	30,000	(48,987)	(0)
Kimberley Aboriginal Community Housing	10,000	30,000	(40,000)	0
Kununurra 50th Birthday Brick Fund	7,305	0	0	7,305
50th Anniversary Special Series Number Plates	11,725	0	0	11,725
Terminal Security Access Cards	795	500	(795)	500
Bus Hire Bond	2,500		(2,500)	0
Health Application Fee	140		(140)	0
	<u>540,733</u>	<u>82,500</u>	<u>(150,048)</u>	<u>473,185</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2013/14

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2013/14.

Budget Schedules

SHIRE OF WYNDHAM EAST KIMBERLEY

DRAFT BUDGET 2013-14

Asset Additions

For the Year Ended 30 June 2014

General Ledger	Description	Budget 2013/14	Method of Funding						C/F from 2012/13	
			C / F Grant	Grant 13/14	From Reserve	Other Fund	Net to Council	Revenue Description		Revenue GL
<i>Purchase Land and Buildings</i>										
04050310	Wyndham Pound	(27,700)					27,700	C/F	27,700	
04080410	Wyndham Childcare Centre Capital Improvements	(28,000)					28,000	C/F	28,000	
04090119	Waterlily Place - Staff Housing Stage One	(1,905,464)	179,500	1,667,553			58,411	\$947,765 Local CLGF + \$719,788 Regional CLGF 12/13 & CLGF 11/12 \$179,500 C/F+ SWEK \$58,411 C/F	03090210 03040420	237,911
04090120	Purchase of 4x2 house in Kununurra	(730,000)		664,000		66,000		\$834,002/- Reginal CLGF 2010/11 allocation - receive 13/14 & New Loan	03040420	
04090121	Purchase of vacant land in Lakeside	(192,500)		170,002		22,498		\$834,002/- Reginal CLGF 2010/11 allocation - receive 13/14 & New Loan	03040420	
04140214	Kununurra Depot Upgrade	(60,000)					60,000	C/F		60,000
04111130	Wyndham Oval Toilet	(80,000)	80,000					CLGF (R4R) - 11/12 Allocation	03090210	80,000
04110311	Building Upgrades - Kununurra Swimming Complex	(35,000)					35,000	C/F		35,000
04140511	Banking Security Upgrade - Wyndham Office	(17,500)					17,500	C/F		17,500
		(3,076,164)	259,500	2,501,555		88,498	226,611			486,111
<i>Purchase Infrastructure Assets - Roads</i>										
04120210	Kalumburu Road - Re-sheet	(455,000)		455,000				Aboriginal Roads Funding - Federal Grants - \$436,667/- Aboriginal Roads Funding - State Grants - \$218,333/- (\$200k transfer to Opex)	03120210 03120211	
04120213	Weaber Plain Road - RRG - Reconstruct	(110,000)		73,333			36,667	Regional Road Group \$73,333, Road Contributions - Carlton Hill Road C/F -50% 12/13 contribution & 50% - 13/14 balance contribution	03120212	
04120223	Road Upgrade Carlton Hill Road	(450,000)	225,000	225,000					'03120220	225,000
04120226	Messmate Way Roundabout - Reconstruct and Seal	(420,000)	266,667				153,333	C/F - Reginal road group \$160,000/-	'03120214	420,000
04120228	Kalumburu Road - RRG Projects	(30,000)					30,000	C/F		30,000
04120238	Kerb renewal	(25,000)					25,000			
04120297	Meatworks Road Wyndham - Reconstruct and Seal	(100,000)				100,000		Dot reimbursement	03120219	
04120312	Resheeting, King River Road	(50,000)					50,000			
04120314	Widen 1st 75m, Egret Close to match new pavement	(50,000)					50,000			
04120240	Bridges (5123) - Reaserch Station Rd	(66,000)		66,000				Bridges Maintenance - FEDS	03120221	
04120241	Bridges (4214) - Stock Route Rd	(60,000)		60,000				Bridges Maintenance - FEDS	03120221	
04120298	Welch Street, Wyndham -Seal	(25,000)					25,000	C/F		25,000
04120242	Coolibah - cvan pk & high school	(153,000)		82,000			71,000	State Local Road Black Spot	03120220	
04120265	Foreshore Rd, Wyndham final section pavers	(35,000)					35,000			

General Ledger	Description	Budget 2013/14	Method of Funding						C/F from 2012/13	
			C / F Grant	Grant 13/14	From Reserve	Other Fund	Net to Council	Revenue Description		Revenue GL
04120243	Coolibah - ironwood mangaloo	(29,500)		19,667			9,833	State Local Road Black Spot	03120220	
		(2,058,500)	491,667	981,000		100,000	485,833			700,000
<u>Purchase Infrastructure Assets - Footpaths</u>										
04120233	Footpath renewal	(31,000)			25,000		6,000	Footpath Reserve		6,000
		(31,000)			25,000		6,000			6,000
<u>Purchase Infrastructure Assets - Drainage</u>										
04120230	D2 Drain Rehabilitation	(40,000)				40,000		Carryover plus top off to hand to watercorp		40,000
04120251	River Farm Road - Drainage Upgrades	(105,000)	22,572				82,428	C/F Road to recovery - \$22572/- (balance left from \$65000/- C/F for 12/13)	03120214	72,000
04120258	Drainage - Picture Gardens/Coolibah Drive	(300,000)	300,000					CLGF 11/12 - (\$419,765/- allocated for the project in 12/13)	03090210	300,000
04120260	Drainage Strategy, Cutoff Drain B, rock beaching	(20,000)				20,000		New Loan	03120250	
04120261	Drainage Strategy, re-instate drain, 746m to 1149m	(60,000)				60,000		New Loan	03120250	
04120262	Drainage Strategy, survey, design section I, ironwood	(25,000)					25,000	New Loan	03120250	
04120263	Drainage Strategy, survey, outlet sth hwy to Lilly lagoon	(15,000)				15,000		New Loan	03120250	
04120264	Drainage Strategy, survey / design, Area 'V', little BP	(30,000)				30,000		New Loan	03120250	
04120266	Replace culvert, Gully Road, Wyndham	(50,000)					50,000			
04120268	Repair drainage, Hibiscus Drive between Setosa / Gardenia	(30,000)					30,000			
		(675,000)	322,572			165,000	187,428			412,000
<u>Purchase Infrastructure Assets - Other</u>										
04100112	Kununurra Landfill Site - Fencing Upgrades	(45,000)			45,000			Wast Management reserve	03017001	20,000
04100115	Kununurra Landfill Site - Liquid Waste Facility	(440,000)			40,000	400,000		Proposed New Loan \$400,000/-	03100190	
04101012	Park Lighting Upgrades							Bastion Solar and other locations		
04110511	Wyndham Boat Ramp Pontoon Jetty	(20,000)					20,000	C/F - \$15,000/-		15,000
04110512	Celebrity Tree Boat Ramp - Planning	(13,641)	13,641					\$16000/- Recreational Boating Facility Grant - Received as a reimbursement	03110511	13,641
04111319	Wyndham Waste Water Treatment Facility	(45,000)			45,000			Non-portable water reserve	03017007	45,000
04111120	Wyndham - Non Potable Water to Reserves	(43,000)			43,000			Non-portable water reserve	03017007	43,000
04120237	Konkerberry Drive Carparks (x3)	(90,000)			90,000			C/F - Parking Reserve	03017006	90,000
04120280	Street Light Upgrades	(40,000)					40,000			
04120712	Carpark Upgrade - East Kimberley Regional Airport	(150,000)			150,000			C/F - Airport Reserve	03017002	150,000
04120728	Security Fence Upgrade - East Kimberley Regional Airport	(25,000)			25,000			C/F - Airport Reserve	03017002	13,000
04120730	Reseal Apron - East Kimberley Regional Airport	(100,000)			100,000			C/F - Airport Reserve	03017002	100,000
04120733	Pavement Engineering Consultant	(150,000)		75,000	75,000			RADS 50% funding \$75 000 Reserve \$75000	03120710	
04120734	Runway asphalt overlay	(2,850,000)		1,425,000	1,425,000			RADS 50% funding \$1425000 Reserve \$1425000	03120710	

General Ledger	Description	Budget 2013/14	Method of Funding						C/F from 2012/13	
			C / F Grant	Grant 13/14	From Reserve	Other Fund	Net to Council	Revenue Description		Revenue GL
04120735	Welcome to Country Signage	(80,000)			80,000			Funded in the EKDP and transferred to reserve	03017002	
04120736	Upgrade Maintenance Area	(200,000)			200,000			Airport Reserve	03017002	
04120737	KNX Airport Security Parking Area - Stage I	(150,000)			150,000			Airport Reserve	03017002	
04120732	Waiting Area Eastern GA - East Kimberley Regional Airport	(45,000)			45,000			C/F - Airport Reserve	03017002	45,000
04120815	Car Park Repairs - Wyndham Airport	(20,000)			20,000			C/F - Airport Reserve	03017002	20,000
04120816	Runway Maintenance - Wyndham Airport	(30,000)			30,000			C/F - Airport Reserve	03017002	30,000
04120300	Erythrina St - reconstruct, seal pavement & footpath re-instate	(800,000)		533,333			266,667	Regional Road Group Grants	03120212	
04120317	Parking / Safety improvements Mangaloo St	(20,000)			20,000			Parking Reserve		
04111010	Multi Purpose Courts Redevelopment Kununurra	(14,000)			14,000			Recreational Hard court reserve - C/F	03111010	14,000
04100116	Kununurra Landfill Site - Stome water & bores	(60,000)				60,000		Proposed New Loan \$1,695,000/-		
04100117	Wyndham Landfill Site - bores	(20,000)				20,000		Proposed New Loan \$1,695,000/-		
04100120	Kununurra Landfill Site - Extend Landfill operating face	(45,000)				45,000		Proposed New Loan \$1,695,000/-		
04100121	Kununurra Landfill Site - Green Waste Hardstand	(40,000)				40,000		Proposed New Loan \$1,695,000/-		
04100123	Wyndham Landfill Site - Capping existing site	(52,000)				52,000		Proposed New Loan \$1,695,000/-		
04100125	Kununurra Landfill Site - New Landfill site identification	(145,000)				145,000		Proposed New Loan \$1,695,000/-		
04100118	Kununurra Landfill Site - New gate house	(65,000)				65,000		Proposed New Loan \$1,695,000/-		
04100119	Wyndham Landfill Site - New gate house	(70,000)				70,000		Proposed New Loan \$1,695,000/-		
04100122	Kununurra Landfill Site - Capping existing site	(450,000)				450,000		Proposed New Loan \$1,695,000/-		
04100124	Kununurra Landfill Site - Re-hab & de-commission liquid waste lagoon	(550,000)				550,000		Proposed New Loan \$1,695,000/-		
		(6,867,641)	13,641	2,033,333	2,597,000	1,897,000	326,667			598,641
Purchase Plant and Equipment										
04110817	Gymnasium Equipment - Recreation	(20,000)					20,000			
04120714	Airport Plant - Purchase Price	(203,472)			179,743	23,729		Airport Plant - Trade value		
04100126	Landfill Plant - Purchase Price	(274,403)			120,753	153,650		Landfill Plant - Trade value & waste management loan		
04140810	Heavy Plant - Purchase Price	(267,691)			75,000	41,485	151,206	Heavy Plant - Trade value, Plant reserve		
04140811	Medium Plant - Purchase Price	(79,517)				12,601	66,916	Medium Plant - Trade value		
04140812	Light Plant - Purchase Price	(262,805)				123,562	139,243	Light Plant - Trade value		
		(1,107,888)			375,496	355,027	377,365			
Purchase Furniture and Equipment										
04040216	20, Coolibah - Admin Building Furniture & Equipment	(5,000)					5,000			
04090112	Staff Housing - Furniture and Fitout	(20,000)					20,000			
04101211	Wyndham Youth Service - Setup	(29,550)	20,450				9,100	C/F - AGD		20,450

General Ledger	Description	Budget 2013/14	Method of Funding						C/F from 2012/13	
			C / F Grant	Grant 13/14	From Reserve	Other Fund	Net to Council	Revenue Description		Revenue GL
04120723	Furniture and Equipment - East Kimberley Regional Airport	(25,000)			25,000			Airport Reserve		
04070511	Trailer for Fogger - Preventative Services - Pest Control	(5,000)					5,000	C/F		5,000
04101210	Youth Centre Fitout	(40,000)					40,000	C/F		40,000
04140411	Archive Shelving - Records Management	(3,657)			3,657			C/F - Airport Reserve		3,657
04140610	Server and Network Upgrades - Information Technology	(60,000)					60,000			
04140611	Laptop and Desktop Upgrades - Information Technology	(58,556)					58,556			
04140614	GIS - Information Technology	(25,000)					25,000			
04140621	Telecommunications	(11,502)					11,502			
04140623	Implement replacement Public Web Site Content Management System	(10,000)					10,000			
04140624	Implement replacement Intranet Content Management System	(15,000)					15,000			
04140628	Upgrade inter-site Network Connectivity	(60,000)			50,000		10,000	Airport Reserve		
04140630	Communications System - Unified Presence and Outlook integration Upgrade	(30,000)					30,000			
04140632	Infrastructure Dept. Landfill Software	(38,000)			25,000	13,000		Wast Management reserve + New Loan		
04140634	Helpdesk System	(8,000)					8,000			
04140636	Server Room Backup Software	(15,000)					15,000			
04140638	Peripheral Maintenance	(10,000)					10,000			
		(469,264)	20,450		103,657	13,000	332,158			69,107
	Grand Total	(14,285,457)	1,107,830	5,515,888	3,101,153	2,618,525	1,942,062			2,271,859

Fees and Charges

SHIRE OF WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

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 - 2013-2014

Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 01 July 2013	Effective 1 January 2014	Per regulation as at 01 July 2013	
GOVERNANCE AND GENERAL PURPOSE FUNDING					
Administrative Charges					
Change of Ownership Advices (via settlement agents) - Rating information - per lot	x	36.00			LGA 1995 Part 6 Division 5 Subdivision 2
Copy of Rate Notice - per copy (Hard/Electronic copy)	x	20.00			
Debtor special payment arrangement administrative charge (by prior approval only)	√	33.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Special Series Number Plates	x	286.00			
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>	√	57.00			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.	√	3.00			
A3 Black & White (single sided) per copy - multiply by two for a double sided copy	√	1.20			
A3 Colour (single sided) per copy - multiply by two for a double sided copy	√	5.60			
A2 Black & White (single sided) per copy	√	3.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
A2 Colour (single sided) per copy (printing electronic version only)	√	11.00			
A1 Black & White (single sided) per copy	√	5.50			
A1 Colour (single sided) per copy (printing electronic version only)	√	22.50			
A0 Black & White (single sided) per copy	√	12.50			
A0 Colour (single sided) per copy (printing electronic version only)	√	45.00			
Agenda's / Minutes					
<i>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.</i>					
Agenda Only (per meeting)	x	22.50			
Minutes Only (per meeting)	x	22.50			
Minutes & Agenda (per meeting)	x	39.00			
Agenda Only (per annum)	x	195.00			LGA 1995 Part 6 Division 5 Subdivision 2
Minutes Only (per annum)	x	195.00			
Minutes & Agendas (per annum)	x	378.00			

SHIRE OF WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Fees and Charges

	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
	GST	Effective 01 July 2013	Effective 1 January 2014 Per regulation as at 01 July 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	x	348.00		
Annual Rate Book (per Electronic Copy) - at billing	x	14.50		LGA 1995 Part 6 Division 5 Subdivision 2
Rate Book Subscription Per Annum (Electronic Copy - amendments sent each update during year)	x	118.00		
Other				
Local Laws (per law) - note these can be downloaded at no cost from State Publisher website	√	27.00		LGA 1995 Part 6 Division 5 Subdivision 2
Tender documents (where document charge is required in tender information)	√	67.50		
LAW, ORDER, PUBLIC SAFETY				
Animal Control				
Sterilised Dog Registration				
One Year				
Normal Fee	x		10.00	
Pensioner Concession	x		5.00	Dog Regulations 1976 Second Schedule
Working Dogs	x		2.50	
Three Years				
Normal Fee	x		18.00	
Pensioner Concession	x		9.00	Dog Regulations 1976 Second Schedule
Working Dogs	x		4.50	
Unsterilised Dog Registration				
One Year				
Normal Fee	x		30.00	
Pensioner Concession	x		15.00	Dog Regulations 1976 Second Schedule
Working Dogs	x		7.50	

SHIRE OF WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Fees and Charges

	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
	GST	Effective 01 July 2013	Effective 1 January 2014 Per regulation as at 01 July 2013	
LAW, ORDER, PUBLIC SAFETY (continued)				
Animal Control (continued)				
Unsterilised Dog Registration				
Three Years				
Normal Fee	x		75.00	
Pensioner Concession	x		37.50	Dog Regulations 1976 Second Schedule
Working Dogs	x		18.50	
Other Animal Control				
Replacement Dog Tags	√	5.00		
Dog Seizure Fees. <i>Note: this fee is payable in addition to Infringement Fees as per Dog Act 1976 and Dog Regulations 1976.</i>	x	83.00		LGA 1995 (6.16, 6.17, 6.18, 6.19)
Dog pound charge - each day thereafter	x	21.00		
Destruction of dog. <i>Note: impounded animals are destroyed after 72 hours of detention.</i>	√	73.00		
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	15.50		
Road Closure Approval for Public Events				
Not for Profit / Non Government user groups as defined under "Community and Recreation Facilities and Services"	x	83.00		LGA 1995 Part 6 Division 5 Subdivision 2
Commercial / Government / Private user groups as defined under "Community and Recreation Facilities and Services"	x	166.50		
Traffic Management Signage and Temporary Fencing				
Short term Hire of SWEK Traffic Management Signs (per sign / per week). <i>Note: erection of Traffic Management Signage must be undertaken by qualified person(s) and is only available to approved public events</i>	√	5.50		
Erection of Traffic Management Signage by qualified Shire employees per hour	√	143.50		LGA 1995 Part 6 Division 5 Subdivision 2
Short term hire of SWEK temporary fencing (per panel / per week). <i>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.</i>	√	5.50		
Bond	x	520.00		

SHIRE OF WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 01 July 2013	Effective 1 January 2014	Per regulation as at 01 July 2013	
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). <i>Note: applications made prior to 2/4/2012.</i>	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				
Amended building License - 50% of full fee (minimum of \$20). <i>Note: applications made prior to 2/4/2012.</i>	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. <i>Note: applications made prior to 2/4/2012.</i>	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. <i>Note: applications made prior to 2/4/2012.</i>	x			Calculation	Building Regulations 1989 (part 6)
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	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 52(2))
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. <i>Note: applications made prior to 2/4/2012.</i>	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	
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))

SHIRE OF WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Fees and Charges

	COUNCIL CHARGE			STATUTORY CHARGE	LEGISLATIVE REFERENCE
	GST	Effective 01 July 2013	Effective 1 January 2014	Per regulation as at 01 July 2013	
BUILDING CONTROL (continued)					
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))
Application to Replace Occupancy Permit (for an existing building)	x			90.00	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)	x			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))

SHIRE OF WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Fees and Charges

	COUNCIL CHARGE			STATUTORY CHARGE	LEGISLATIVE REFERENCE
	GST	Effective 01 July 2013	Effective 1 January 2014	Per regulation as at 01 July 2013	
BUILDING CONTROL (continued)					
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)	√	230.00			LGA 1995 section 6.16.
Builder registration board levy. <i>Note: applications made prior to 2/4/2012.</i>	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			40.50	
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.
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>	√	57.00			LGA 1995 Part 6 Division 5 Subdivision 2
Change of Ownership Advices (via settlement agents) - Building - per lot	x	73.00			
Signage Approvals					
Standard Signs					
Pylon Sign	√	32.00			LGA 1995 Pt 6 Division 5 Subdivision 2;
Illuminated Sign	√	27.00			Local Planning Policy
Hoardings per annum	√	54.00			
Portable sign	√	27.00			LGA 1995 Pt 6 Division 5 Subdivision 2;
Development sign	√	27.00			Local Planning Policy
Any other sign	√	16.00			

SHIRE OF WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 01 July 2013	Effective 1 January 2014	Per regulation as at 01 July 2013	
BUILDING CONTROL (continued)					
Signage Approvals (continued)					
Non Standard Signs					
Pylon Sign	√	65.00			
Illuminated Sign	√	54.00			
Hoardings per annum	√	108.00			LGA 1995 Pt 6 Division 5 Subdivision 2; Local Planning Policy
Portable sign	√	54.00			
Development sign	√	54.00			
Any other sign	√	27.00			
Instructional Sign	√	16.00			LGA 1995 Pt 6 Division 5 Subdivision 2; Local Planning Policy
Confiscated sign	√	27.00			
Supply of Generic Engineering Footing Specification Detail (per set)					
Sea Containers	√	54.00			LGA 1995 Part 6 Division 5 Subdivision 2
Shade Sails	√	54.00			
Deposit to Repair Damage to Footpath, Kerb, Road or Road Reserve					
<i>(Footpath and kerb bond)</i>					
Single Residential Block, having one street boundary	×	520.00			
Single Residential Block, having two street boundaries	×	624.00			
Duplex Block, having one street boundary	×	624.00			
Duplex Block, having two street boundaries	×	728.00			LGA 1995 Part 6 Division 5 Subdivision 2
Multi Residential Block, up to maximum	×	1,092.00			
Services Trades and Commercial, up to maximum	×	1,664.00			
ECONOMIC SERVICES					
Water Supply/Reticulation Charges					
Water supply/retic charges, per kilolitre	×	0.70			LGA 1995 (6.16, 6.17, 6.18, 6.19)

SHIRE OF WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Fees and Charges

	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
	GST	Effective 01 July 2013	Effective 1 January 2014	
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
<i>** Note: a \$200 minimum overall fees / annum applies to above. **</i>				
Additional fee for renewal after expiry	x		20.00	
Transfer of Caravan Park Licence	x		100.00	
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"		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	250.00		Food Act 2008 s110 4(B); LGA 1995 Part 6 Div 5 Subdiv 2.
Medium Risk	x	125.00		
Low Risk	x	62.40		
Food Business Annual Surveillance Charge				
High Risk	x	400.00		Food Act 2008 s140 (1) ; LGA 1995 Part 6 Div 5 Subdiv 2
Medium Risk	x	266.00		
Low Risk	x	133.00		

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	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
	GST	Effective 01 July 2013	Effective 1 January 2014	
HEALTH (continued)				
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
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				
Pool Sample Fee	√	75.00		LGA 1995 section 6.16.
Re-sample of pool following failure of monthly sample	√	166.00		
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	√	112.00		
High Risk building or event	√	222.00		
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)	√	215.00		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>	√	57.00		LGA 1995 Part 6 Division 5 Subdivision 2

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Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 01 July 2013	Effective 1 January 2014	Per regulation as at 01 July 2013	
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			147.00	
B) more than \$50 000 but not more than \$500 000	x		0.32% of the estimated cost of development		Planning and Development Act 2005, Town Planning Regulations 2009 Reg47 Schedule 2.
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		
F) more than \$21.5 million	x			34,196.00	Planning and Development Act 2005, Town Planning Regulations 2009 Reg47 Schedule 2.
Extractive Industry Application - where the development has not commenced or been carried out	x			739.00	
Change of Use and Non Conforming Use Application Only	x			295.00	
Retrospective Applications for Development / Land use - 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			No cost		
Medium Risk building or event	x		70.00		Planning and Development Act 2005, Town Planning Regulations 2009 Reg47 Schedule 2.
High Risk building or event	x		139.00		
Home Occupation					
Initial Application	x			222.00	
Annual Renewal	x			73.00	Planning and Development Act 2005, Town Planning Regulations 2009 Reg47 Schedule 2.
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		

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Fees and Charges

	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
	GST	Effective 01 July 2013	Effective 1 January 2014	
TOWN PLANNING AND REGIONAL DEVELOPMENT (continued)				
Scheme Amendment and Structure Plans				
<i>Note: Fees are calculated per officer per hour.</i>				
Initial application fee	√		2,500.00	
Assessment fees will then be calculated on the following basis - per hour per officer:				
<i>Director / City / Shire Planner \$83.00 per hour</i>				
<i>Manager / Senior Planner \$63.00 per hour</i>				
<i>Planning Officer \$34.70 per hour</i>				
<i>Other staff eg: Environmental Health Officer \$34.70 per hour</i>				
<i>Secretary / Administration Clerk \$28.40 per hour</i>				
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.				
Advertising	√		Full cost recovery	
Strata Plan, Re-subdivision or Consolidation of Lots Applications (per lot)				
A) Not more than 5 lots				
Base assessment fee; plus	x		637.00	
Assessment fee per lot	x		64.00	
B) More than 5 lots (up to and including 100 lots)				
Base assessment fee; plus	x		957.00	WA Planning Commission Fees
Assessment fee per lot	x		42.40	
C) More than 100 lots (capped)				
	x		4,985.00	
Subdivision / Strata Clearance (per lot)				
Not more than 5 lots (per lot)				
	x		73.00	
More than 5 lots but not more than 195 lots - first 5 lots as per fee above, Lots 6 - 195 (per lot)				
	x		73.00	WA Planning Commission Fees
More than 195 lots				
	x		7,393.00	
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).

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Fees and Charges

	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
	GST	Effective 01 July 2013	Effective 1 January 2014 Per regulation as at 01 July 2013	
TOWN PLANNING AND REGIONAL DEVELOPMENT (continued)				
Other Planning Fees				
Property Settlement Questionnaire	√		73.00	Planning and Development Act 2005, Town Planning Regulations
Zoning Certificate	×		73.00	Planning and Development Act 2005, Town Planning Regulations
Written Zoning Enquiries	√		73.00	Planning and Development Act 2005, Town Planning Regulations
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>	√	57.00		LGA 1995 Part 6 Division 5 Subdivision 2
Section 40 Liquor License Certificate	×	105.00		
Temporary Trading Permit in a Public Place (per day) - Non Food	×	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>)	×	260.00		
SANITATION				
Refuse / Waste				
Waste Management and Collection Charges (where applicable)				
Waste Management Charge (per annum)	×	200.00		Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (66)
Waste Receptacle Charge - once weekly service (per receptacle per annum)	×	264.00		Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (67)
Additional Waste Receptacle Charge (per receptacle per service per annum) (GST applied)	×	464.00		Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (67)
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		Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (68), LGA 1995 (6.16)
Disposal Charges				
Domestic Waste Disposal Fee - per m3	√	No Cost	38.50 - Effective from 1 October 2013	Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (68), LGA 1995 (6.16)
Commercial Waste Disposal Fee - per m3 (not green waste)	√	15.50	38.50 - Effective from 1 October 2013	Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (68), LGA 1995 (6.16)
Commercial Waste Disposal Fee - per m3 - Green Waste	√	23.10		

SHIRE OF WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 01 July 2013	Effective 1 January 2014	Per regulation as at 01 July 2013	
SANITATION (continued)					
Refuse / Waste (continued)					
Disposal Charges (continued)					
Liquid Waste (per 1000 ltrs)	√	132.00		165.00 - effective from 1 October 2013	
Medical Waste - per m3	√	125.40			
Compact Waste - per m3	√	38.50			
Disposal Fee for Asbestos Disposal, per cubic metre	√	128.70			
Waste Oil - per litre	√	0.77			
Disposal of Waste Oil Drums (44 gallon drums & over)	√	5.50			
Car Bodies		No cost			
Car Tyres	√	7.70			Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (68), LGA 1995 (6.16)
4WD Tyres	√	9.90			
Truck Tyres	√	26.40			
Earthmoving Tyres	√	74.80			
Pallets (per pallet)	√	6.60			
Contaminated soil - hydrocarbons (CSH) - per m3	√	170.50			
Contaminated soil - others (CSO) - per m3		No Longer Accepted			
Clean Fill - Uncontaminated		No cost			
Other Sanitation Charges					
Sale of mulch (standard 1.8m x 1.2m trailer) - per load	√	22.00			
Ground compost bin (whilst stock lasts)	√	41.80			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Tumbler compost bin (whilst stock lasts)	√	145.20			
Littering Infringements (as per Litter Regulations 1981)					
Littering - Cigarette Butt	x			75.00	
Littering - Any Other	x			200.00	Litter Regulations 1981 Schedule 1
Breaking Glass, metal or earthenware	x			200.00	

SHIRE OF WYNDHAM EAST KIMBERLEY
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Fees and Charges

	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
	GST	Effective 01 July 2013	Effective 1 January 2014 Per regulation as at 01 July 2013	
SANITATION (continued)				
Littering Infringements (as per Litter Regulations 1981) (continued)				
Bill Posting	x		200.00	
Bill Posting on a vehicle	x		200.00	
Depositing domestic or commercial waste in a public litter receptacle	x		200.00	Litter Regulations 1981 Schedule 1
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)	√	1,155.00		
(b) For sinking grave 1.83 m deep (Child under 10 years)	√	915.00		
(c) For sinking grave 1.4 m deep (Stillborn child)	√	610.00		
(d) Surcharge for weekend interments	√	880.00		
2. For sinking grave deeper than normal depth (per metre or part thereof)	√	245.00		
Re-opening of an Ordinary grave - as for interment	√	1,155.00		
Interment in a new grave after exhumation	√	490.00		Cemeteries Act 1986, part VII, s53
3. (a) Undertakers Annual License Fee	x	300.00		
3. (b) Undertakers Ad Hoc licence fee	x	75.00		
4. (a) Permission to erect headstone or to enclose any grave with a slab	x	31.00		
(b) Registration of Right of Burial (25 years)	x	155.00		
(c) Copy of Right of Burial	x	33.00		
Roadside Memorial				
Installation of Roadside Memorial (Refer Policy CP/INP-3600)	√	290.00		Cemeteries Act 1986, part VII, s53

SHIRE OF WYNDHAM EAST KIMBERLEY

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	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 01 July 2013	Effective 1 January 2014	Per regulation as at 01 July 2013	
AERODROMES					
Airport private works					
Slashing per hour (includes tractor, slasher & labour)	√	270.50			
Weed control per hour (includes truck, labour & poison)	√	239.00			LGA 1995 Part 6 Division 5 Subdivision 2
Towing (airside) per hour (includes truck & labour)	√	187.00			
Aircraft Landing Fees					
<i>[MTOW = Maximum take off weight]</i>					
Fixed Wing Aircraft (per landing)					
8.999kg (MTOW)per tonne and part thereof	√	20.00	21.00		LGA 1995 Part 6 Division 5 Subdivision 2
9.000 tonnes (MTOW) and over, per tonne and part thereof	√	25.00	26.00		
Rotary Wing Aircraft (per landing)					
2.499 tonnes (MTOW), per tonne and part thereof	√	20.00	21.00		LGA 1995 Part 6 Division 5 Subdivision 2
2.500 tonne (MTOW) and over per tonne and part thereof	√	25.00	26.00		
Passenger Service Fees					
Passenger handling fee	√	18.50	19.25		LGA 1995 Part 6 Division 5 Subdivision 2
Passenger Screening fee	√	18.50	19.25		
Aircraft Parking Fees					
Aircraft Parking Fees (per night,landing Fees NOT Included)	√	22.00			LGA 1995 Part 6 Division 5 Subdivision 2
Call Out Fees					
Kununurra Airport, after hours, per hour	√	114.50			LGA 1995 Part 6 Division 5 Subdivision 2
Wyndham Airport, after hours, per hour	√	114.50			
Terminal Usage Fee					
Fee is calculated on number of seats in aircraft (per seat)	√	19.00			
Kununurra Terminal Key Fee (per annum)	√	119.50			LGA 1995 Part 6 Division 5 Subdivision 2
Kununurra Terminal Security Access Card Bond	x	104.00			

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Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 01 July 2013	Effective 1 January 2014	Per regulation as at 01 July 2013	
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	√	2.10			
Faxing	√	\$4 for first page then \$1			
Internet Use for Research and Education purposes		No cost			
Internet - 30 minute usage	√	4.00			
Other Library Services					
Lost & Damaged books/items Admin fee (plus depreciated replacement cost)	√	5.20			Public Library Services Framework Agreement 2010
WYNDHAM CHILDCARE					
Childcare Full Week					
Babies (0-2yrs) per child	x		385.00		
Toddies (2-3yrs) per child	x		358.00		LGA 1995 (6.16, 6.17, 6.18, 6.19)
Big Kids (3+yrs) per child	x		350.00		
Childcare Full Day					
Babies (0-2yrs) per child	x		88.00		
Toddies (2-3yrs) per child	x		83.00		LGA 1995 (6.16, 6.17, 6.18, 6.19)
Big Kids (3+yrs) per child	x		81.00		
Childcare Half Day					
Babies (0-2yrs) per child	x		55.00		
Toddies (2-3yrs) per child	x		53.00		LGA 1995 (6.16, 6.17, 6.18, 6.19)
Big Kids (3+yrs) per child	x		53.00		

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Fees and Charges

	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
	GST	Effective 01 July 2013	Effective 1 January 2014 Per regulation as at 01 July 2013	

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.

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COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)					
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)	√	83.00			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	√	36.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	√	55.00			
Kununurra Leisure Centre Hall - Including Equipment:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	√	50.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	√	75.00			
Kununurra Leisure Centre Kitchen:					
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	√	35.00			
Kununurra Leisure Centre Stage:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	√	12.00			
2) Not for Profit / Non Government & Youth Service Providers - per day	√	55.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
3) Commercial / Government / Private - per hour	√	22.00			
3) Commercial / Government / Private - per day	√	108.00			

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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	√	36.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	√	54.00			
Peter Reid Memorial Hall - Including Equipment:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	√	50.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	√	70.00			
1) Not for Profit/Non Government & Youth Service Providers - per day	√	100.00			
2) Commercial/Government/Private - per day	√	200.00			
Kununurra Youth Centre - Activity Building including Kitchen:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	√	20.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	√	26.00			
1) Not for Profit / Non Government & Youth Service Providers - per day	√	50.00			
2) Commercial / Government / Private - per day	√	200.00			
Kununurra Youth Centre - Desk Space:					
1) Not for Profit / Non Government & Youth Service Providers - per week	√	250.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Kununurra Youth Centre - Half Activity Building including Kitchen:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	√	15.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	√	35.00			
Kununurra Youth Centre - Kitchen only:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	√	15.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	√	35.00			
Meeting Rooms					
Peter Reid Memorial Hall - meeting room:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	√	24.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
2) Commercial / Government / Private - per hour	√	35.00			

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	COUNCIL CHARGE			STATUTORY CHARGE	LEGISLATIVE REFERENCE
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COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)					
Facility Hire (continued)					
Non Sporting Activity Facility Hire (continued)					
Kununurra Youth Centre - meeting room:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	√	15.00			
2) Commercial / Government / Private - per hour	√	33.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
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>	√	190.00			
2) Commercial / Government / Private per day. <i>Note: fee is reduced by 50% for half day hire.</i>	√	275.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Sporting Activity Facility Hire					
Kununurra Leisure Centre Hall:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	√	36.00			
2) Commercial / Government / Private - per hour	√	51.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
3) School sporting activities per hour	√	36.00			
Kununurra Leisure Centre Squash and Badminton:					
1) Viewing Area - Not for Profit / Non Government & Youth Service Providers - per hour	√	28.00			
2) Viewing Area - Commercial / Government/Private - per hour	√	43.00			
Squash - 1 hour (per person, per court)	√	9.00			
Squash - 1/2 hour (per person, per court)	√	6.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Squash Courts + Viewing Area per hour	√	43.00			
Badminton Court (per court, per hour)	√	13.00			
Wyndham Recreation Centre Undercover Courts:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	√	10.00			
2) Commercial / Government / Private - per hour	√	31.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Wyndham Recreation Centre Enclosed Area:					
1) Not for Profit / Non Government & Youth Service Providers - per hour	√	10.00			
2) Commercial / Government / Private - per hour	√	16.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)

SHIRE OF WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Fees and Charges

	COUNCIL CHARGE			STATUTORY CHARGE	LEGISLATIVE REFERENCE
	GST	Effective 01 July 2013	Effective 1 January 2014	Per regulation as at 01 July 2013	
COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)					
Facility Hire (continued)					
Sporting Activity Facility Hire (continued)					
Swimming Pool Facility Hire					
Day Rate (includes qualified Pool Operator) - per hour	√	66.00			
Night Rate (includes qualified Pool Operator and lights) - per hour	√	96.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Swimming Clubs Night Rate - per hour	√	81.00			
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	√	27.00			
Oval (Commercial / Government/Private) - per hour	√	40.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Oval (Not for Profit / Non Government & Youth Service Providers) - per day	√	130.00			
Oval (Commercial / Government / Private) - per day	√	315.00			
Ovals (Includes Wyndham, Kununurra and Ag Society Oval).					
Oval Surrounds (Not for Profit / Non Government & Youth Service Providers) - per day	√	130.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Oval Surrounds (Commercial / Government / Private) - per day	√	270.00			
Oval Lights					
Kununurra Oval (Not for Profit / Non Government & Youth Service Providers) - per pole, per hour	√	13.50			
Kununurra Oval (Commercial / Government / Private) - per pole, per hour	√	22.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Kununurra Cricket Net Lights - per hour	√	13.50			

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Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 01 July 2013	Effective 1 January 2014	Per regulation as at 01 July 2013	
COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)					
Facility Hire (continued)					
Sporting Activity Facility Hire (continued)					
Oval Lights (continued)					
Kununurra Agricultural Society Oval 50 Lux (Not for Profit/Non Government/Youth Service Providers) - per half oval, per hour	√	15.00			
Kununurra Agricultural Society Oval 50 Lux (Commercial/Government/Private) - half oval, per hour	√	30.00			
Kununurra Agricultural Society Oval 100 Lux (Not for Profit/Non Government/Youth Service Providers) - per half oval, per hour	√	18.00			
Kununurra Agricultural Society Oval 100 Lux (Commercial/Government/Private) - half oval, per hour	√	35.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Kununurra Agricultural Society Oval 250 Lux (Not for Profit/Non Government/Youth Service Providers) - per half oval, per hour	√	25.00			
Kununurra Agricultural Society Oval 250 Lux (Commercial/Government/Private) - half oval, per hour	√	40.00			
Wyndham Oval (Not for Profit / Non Government & Youth Service Providers) - per hour	√	27.00			
Wyndham Oval (Commercial / Government / Private) - per hour	√	40.00			
Seasonal Oval Hire (see policy for full details)					
<i>Note: Fee Calculation: Oval use (formula) + light use (formula) + change room use (formula)</i>					
Oval Use (per person) calculated as below:	√	0.50			
<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	√	0.50			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>					
Change room use - per person	√	0.20			
<i>Formula: Players per team x change room use fee (if applicable)</i>					
Multipurpose Courts					
Court Hire - per court, per hour	√	10.00			
Light Fees - per switch, per hour	√	8.00			
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			

SHIRE OF WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE
		Effective 01 July 2013	Effective 1 January 2014	Per regulation as at 01 July 2013	
COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)					
Facility Hire (continued)					
Sporting Activity Facility Hire (continued)					
Parks					
Activities - per hour or part thereof	√	12.50			
Markets - per day or part thereof includes access to power and water	√	315.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
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	√	2.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Table Hire (Not for Profit / Non Government & Youth Service Providers) - per table, per day	√	7.50			
Table Hire (Commercial / Government / Private) - per table, per day	√	11.50			
Pin up boards (Not for Profit / Non Government & Youth Service Providers) - per board, per day	√	7.50			
Pin up boards (Commercial / Government / Private) - per board, per day	√	11.50			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>	√	15.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
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>	√	23.00			
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	√	\$45 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 or Wyndham)	√	5.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
3) Not for Profit / Non Government & Youth Service Providers - per km for outside town and same day return OR over 100km per day	√	0.50			

SHIRE OF WYNDHAM EAST KIMBERLEY

Adopted Budget - 2013-2014

Fees and Charges

	GST	COUNCIL CHARGE		STATUTORY CHARGE	LEGISLATIVE REFERENCE	
		Effective 01 July 2013	Effective 1 January 2014	Per regulation as at 01 July 2013		
COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)						
Facility Hire (continued)						
Category 2 Equipment (continued)						
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	√	\$90 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)	√	11.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)	
3) Not for Profit / Non Government & Youth Service Providers - per km for outside town and same day return OR over 100km per day	√	0.50				
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)
Recreation Services						
Kununurra Gymnasium						
<i>Note: Membership includes access to gymnasium only. Minimum age to gymnasium is 16 year.</i>						
Membership - 1 Month	√	75.00				
Membership - 3 Months	√	165.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)	
Membership - 6 Months	√	285.00				
Membership - 12 Months	√	520.00				
<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	√	65.00				
Membership (Concession) - 3 Months	√	150.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)	
Membership (Concession) - 6 Months	√	265.00				
Membership (Concession) - 12 Months	√	475.00				
Casual use of Gym	√	10.00				

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	GST	Effective 01 July 2013	Effective 1 January 2014 Per regulation as at 01 July 2013	
COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)				
Recreation Services (continued)				
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	√	36.00		
Aquatic Membership (child) - 3 Months	√	85.00		
Aquatic Membership (child) - 6 Months	√	135.00		
Aquatic Membership (child) - 12 Months	√	230.00		
Aquatic Membership (adult) - 1 Month	√	47.00		LGA 1995 (6.16, 6.17, 6.18, 6.19)
Aquatic Membership (adult) - 3 Months	√	105.00		
Aquatic Membership (adult) - 6 Months	√	165.00		
Aquatic Membership (adult) - 12 Months	√	315.00		
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	√	90.00		
Gold Membership - 3 Months	√	205.00		LGA 1995 (6.16, 6.17, 6.18, 6.19)
Gold Membership - 6 Months	√	365.00		
Gold Membership - 12 Months	√	645.00		
<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	√	80.00		
Gold Membership (Concession) - 3 Months	√	170.00		
Gold Membership (Concession) - 6 Months	√	335.00		
Gold Membership (Concession) - 12 Months	√	555.00		LGA 1995 (6.16, 6.17, 6.18, 6.19)
Replacement membership card fee	√	5.00		
Personal Training - per hour session	√	70.00		
Personal Training - per half hour session	√	40.00		

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COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)					
Recreation Services (continued)					
Kununurra Leisure Centre (continued)					
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	√	90.00			
<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			
Hire of Lane Space (per lane, per hour) - not including pool entry charge per person to be charged in addition	√	13.50			
Swim School					
Swimming Lessons (1/2 hour) Individual	√	30.00			
I Series (8 sessions), (per child)	√	89.00			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)	√	75.00			
Royal Life Saving Society Course (includes updates) Prices set as per RLSS WA 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	√	3.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Child swimmers (under 16 years)	√	2.50			
Adult Ticket Books					
Book of 10	√	30.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Book of 20	√	60.00			

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COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)					
Recreation Services (continued)					
Swimming Pools (continued)					
Child Ticket Books (under 16 years)					
Book of 10	√	20.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Book of 20	√	40.00			
Wyndham Swimming Pool Entry					
Adult swimmers	√	3.50			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Child swimmers (under 16 years)	√	2.50			
Adult Ticket Books					
Book of 10	√	30.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Book of 20	√	60.00			
Child Ticket Books (under 16 years)					
Book of 10	√	20.00			LGA 1995 (6.16, 6.17, 6.18, 6.19)
Book of 20	√	40.00			
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"					

5. CLOSURE

The Shire President declares the meeting closed at 5:24pm. Thank you to staff for attendance in gallery.