

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

\_\_\_\_\_  
Shire President

\_\_\_\_\_  
Date



SHIRE OF WYNDHAM | EAST KIMBERLEY

**MINUTES  
SPECIAL COUNCIL  
MEETING**

**2 September 2014**



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**SHIRE OF WYNDHAM EAST KIMBERLEY  
MINUTES OF THE SPECIAL COUNCIL MEETING  
KUNUNURRA COUNCIL CHAMBERS**

**HELD ON TUESDAY, 2 SEPTEMBER 2014 AT 5:00 PM**

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**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 R Dessert	Deputy Shire President
Cr D Learbuch	Councillor
Cr K Wright	Councillor
Cr B Robinson	Councillor
Cr D Spackman	Councillor
Cr S Cooke	Councillor
Cr G Taylor	Councillor
Cr G King	Councillor
K Hannagan	Acting Chief Executive Officer
N Octoman	Director Corporate Services
L Gee	Director Community Development
M Tonkin	Executive Assistant to the CEO (Minute Taker)

**GALLERY**

Mick Moore	Wyndham Childcare
Rob Drew	SWEK Staff
Wayne Richards	SWEK Staff
Asanka Jayakody	SWEK Staff
Nick Allen	SWEK Staff
Deb Craigie	Rate Payer
Lincoln Heading	Rate Payer
Meagan LeRiche	SWEK Staff
Felicity Heading	SWEK Staff
Veronica Gulland	SWEK Staff
Andrea Richards	SWEK Staff
Debbie Leydon	SWEK Staff
Cally Dupe	The Kimberley Echo
Jade Maitland-Smith	DCP/Ambulance/Teacher
David Fitzgerald	Cross Country
Emma Venables	St John Ambulance
John Gault	Resident
John Piercey	SWEK Staff
Joshua Letchford	Resident

Rhonda Guerinoni	Rate Payers Association
Nadia Donnelly	Kununurra Visitor Centre
Kristine Oleinik	Kununurra Visitor Centre
Lawrence Emery	Resident
Jenny Spragg	Resident / Rate Payer
Sharon McLachlan	Rate Payer / SWEK Staff
Danny Carter	Rate Payer
Megan Callus	Resident
Gerard Worm	Rate Payer
Danielle Deidun	Resident
Luke Johnstone	Resident
Amy Johnstone	Resident
Jennifer Kroeger	Resident
Steve Raven	Resident
Chelsea Brooks	Wyndham Childcare
Gabrielle Franco	Resident
Katie Sanders	Resident
Laine Ellis	Resident
Kim Giddens	Resident
Michael Moore	Resident
Leigh Rawlings	Kimberley Air Tours
Tara Glasgow	Rate Payer
Narelle Brook	Brook Project Management Marketing
Simone Rushby	Resident / Rate Payer
Mark Northover	Resident / Rate Payer
Robert Storey	Resident / Rate Payer
Amanda McLean	Resident / Rate Payer EELC Member
Janelle Atwell	Ewin Early Learning Centre
Peter Ellis	Ellis Buuilders
David Bird	Rate Payer
Jill Williams	Rate Payer
Andrew McWaters	Rate Payer
Geoff Warnock	Rate Payer
Ralph Addis	Rate Payer

## **APOLOGIES**

Nil

## **LEAVE OF ABSENCE PREVIOUSLY APPROVED**

Nil

### 3. DECLARATION OF INTEREST

- **Financial Interest**

Nil

- **Impartiality Interest**

Nil

- **Proximity Interest**

Nil

### 4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

### 5. PUBLIC QUESTION TIME

**Michael Moore, 16 Dulverton Street, Wyndham, WA, 6740**

**Question** - Can you please advise a break-down of the figure of \$166,244 (net excluding depreciation and overheads) to operate the Wyndham Child Care Centre for the 2013/14 Financial Year as provided on page 17 of the Agenda Special Council Meeting 2 September 2014?

John Moulden, Shire President provides the following answer:

At the time of publication of the agenda, the break-down for the amount of \$166,244 (net excluding depreciation and overheads) was as follows:

ITEM	\$	\$
<b>REVENUE</b>		
Fees – Wyndham Childcare	96,474	
Operating Subsidy –Wyndham Childcare	53,110	
<i>Total Revenue</i>		<i>149,584</i>
<b>EXPENDITURE</b>		
Program Resources	8,771	
Office and Other Expenses	4,988	
Building Operating Expenses	9,403	
Building Maintenance (incl. cleaning)	25,693	
Ground Maintenance	12,542	
Direct Salaries	208,009	
Salary Overheads	38,293	
Insurance	8,129	
<i>Total Expenditure</i>		<i>315,828</i>
<b>NET COST (EXCLUDING DEPRECIATION AND ADMIN OVERHEADS)</b>		<b>\$166,244</b>

**Nyalee Daniel, 25 Kabbarli Street, Wyndham, WA, 6740**

**Question** - Can you please advise:

1. The number of facilities and services in Kununurra that are funded in full or in part by the Shire of Wyndham East Kimberley, (including but not limited to sport and recreation, leisure, youth services, community houses, boarding houses, safe houses, health facilities, library and resource centres etc)?
2. The total Shire funding for each facility or service listed above?
3. The number of services listed above that operate at a financial loss to the Shire, and the total amount of that loss?

John Moulden, Shire President provides the following answer:

Estimated 2014/15 Revenue and Expenditure for Services and Facilities for Kununurra & Wyndham

Facility & Services	Draft Budget 2014/15 - Kununurra					Cost per person (based on population est.)	Draft Budget 2014/15 - Wyndham					Cost per person (based on population est.)
	Income	Grant Income	Total Income	Total Expenses	Net Cost to Shire		Income	Grant Income	Total Income	Total Expenses	Net Cost to Shire	
						7000						700
Childcare	10,500		10,500	(42,731)	(32,231)	\$ 4.60	40,000	26,500	66,500	(116,232)	(49,732)	\$ 71.05
Youth Centre	50,000		50,000	(104,786)	(54,786)	\$ 7.83	250	61,163	61,413	(242,987)	(181,574)	\$ 259.39
Leisure Centre & Swimming Complex	325,400	27,272	352,672	(1,118,468)	(765,796)	\$ 109.40	29,000	27,272	56,272	(266,995)	(210,723)	\$ 301.03
Kununurra Library	11,208	1,060	12,268	(327,392)	(315,124)	\$ 45.02				(2,600)	(2,600)	\$ 3.71
Public Conveniences				(100,908)	(100,908)	\$ 14.42				(9,072)	(9,072)	\$ 12.96
Foreshores & Boat Ramps	71,000		71,000	(64,179)	6,821	\$ 0.97				(42,610)	(42,610)	\$ 60.87
Ovals, Parks & Gardens	50,000		50,000	(1,447,141)	(1,397,141)	\$ 199.59	1,500		1,500	(308,963)	(307,463)	\$ 439.23
Club Development		25,000	25,000	(69,021)	(44,021)	\$ 6.29						\$ -
Historical Society				(21,869)	(21,869)	\$ 3.12						\$ -
Tourism (incl. Visitor Bays & Tourism House)	10,500		10,500	(32,078)	(21,578)	\$ 3.08				(5,200)	(5,200)	\$ 7.43
Administration Building (Excl. Salaries)				(486,351)	(486,351)	\$ 69.48	23,200		23,200	(82,351)	(59,151)	\$ 84.50
Kununurra Depot				(98,177)	(98,177)	\$ 14.03				(51,828)	(51,828)	\$ 74.04
Public Halls						\$ -	4,500		4,500	(66,514)	(62,014)	\$ 88.59
<b>Total</b>	<b>528,608</b>	<b>53,332</b>	<b>581,940</b>	<b>(3,913,103)</b>	<b>(3,331,163)</b>	<b>\$ 475.88</b>	<b>98,450</b>	<b>114,935</b>	<b>213,385</b>	<b>(1,195,352)</b>	<b>(981,967)</b>	<b>\$ 1,402.81</b>
Excludes:-												
* Depreciation & Administration overhead allocation												
* Services that are provided across that Shire such as planning, building, health, animal control, fire prevention, emergency management, other ranger services, mosquito control, airport, landfill, community development.												

**Marieke Ceranna, 2 Welch Street, Wyndham, WA, 6740**

**Question** - Can you please advise why the old land and building site near the Kununurra Leisure Centre is no longer being sold to fund the \$1.5 million dollar new administrative building loan?

John Moulden, Shire President provides the following answer:

When we moved from the previous building to the current, we were in negotiations with a government agency who expressed interest in moving into the previous building. When they viewed the state of the building they lost interest. We have had no interest since then. The land at the previous building site fits into a bigger picture. We have a pressing need to solve the swimming pool crisis. We have engaged a consultant (GHD) and are working with them on developing a business case which will indicate where we should direct our efforts to solve the swimming pool crisis. This business case will review if the pool should be kept at its current site or at a new East Lily Creek. If it is decided to keep the pool at its current site,

then the land at the previous building site will be required for the new pool/leisure centre precinct. The land is in a highly strategic position. Along with the pool plan we are also doing some town planning work to revitalise the town centre, which will consider the land at the previous building site. Royalty for Regions is a great supporter of the planning works. Due to the strategic nature of the land at the previous building site, it is best to hold the land rather than just quit it. The costs involved with holding the land are outweighed by benefits.

**Chris McLachlan, Wyndham, WA, 6740**

**Question 1** - Ref. agenda, p.19 - Why is there no intention to sell the old Shire Admin building and land? What could we expect it to return, if sold 'as is'?

John Moulden, Shire President provides the following answer:

This question has already been addressed.

Natalie Octoman, Director Corporate Services provides the following answer:

The land could possibly be valued at approximately \$1.4m

**Question 2** - Ref. agenda, p.49 - Why was it not possible to foresee the \$4 million additional expenses in material and contracts, at the time of tabling the 2013/2014 amended budget?

John Moulden, Shire President provides the following answer:

The materials and contracts amount, referred to on page 49, forms part of the Statement of Comprehensive Income and increases by \$1.3 million in 2014/15 from the 2013/14 amended budget (\$6,586,322 to \$7,838,711), and reduces by \$662,255 from the anticipated actual expenditure in 2013/14 (\$8,500,966 to \$7,838,711) to the 2014/15 budget.

Preparing the 2013/14 amended budget and the 2014/15 budget are currently undertaken as two separate processes. After the adoption of the 2014/15 budget, the Long Term Financial Plan will be amended to ensure that it is robust and realistic in order to highlight any future funding constraints and allow for the early preparation and implementation of mitigation strategies where required. This in effect, will therefore predict, based on particular assumptions, any increases or reductions in materials and contracts, and other revenue and expenditure items throughout the year along with associated impacts on future years.

**Question 3** - Ref. agenda, p.46 - Why do we need to spend money on the carpark at Wyndham Airport?

These funds are for general repairs to a number of potholes and cracking over the carpark area and the road access into the airport.

**Catherine Atkins, Wyndham, WA, 6740**

**Question** - Shire President and Councillors:

As Wyndham residents we are very concerned, and would like to know why the position of Wyndham Area Manager is being dissolved?

As Rob Drew is our sole Wyndham representative when we need assistance from, or negotiation with, the council in Kununurra, what will the Wyndham residents be left with when this position no longer exists?

What will the future of Wyndham be without a representative from our town?

John Moulden, Shire President provides the following answer:

The Wyndham Area Manager position is not being dissolved. But like all contract positions a review will be undertaken prior to the expiry of the contract.

**Emma Venables, 4 Dulverton Street, Wyndham, WA, 6740**

**Question-** Councillors, I suggest that there has not been a thorough and adequate analysis of the operating costs for the Wyndham Day Care Centre. Will you allow more time for this process to be completed in a thorough and adequate manner?

John Moulden, Shire President provides the following answer:

There is an alternative recommendation in tonight's agenda which we will be dealing with before we adopt the budget proper. Council will be asked to hold the line as you know it, that the Childcare Centre will only be budgeted for until 31 December 2014. However there will be an option considered, that will require the reviewing of childcare services in the event we can't find a solution to the current model.

**Jenny Spragg, Lot 191 Drysdale Approach, Valentine Falls Estate**

**Question 1-** The CEO, Shire Councillors & admin staff are bound by the Local Government Code of Conduct Regulations 2007 and the Shire of Wyndham East Kimberley Code of Conduct policy and Email Code of Conduct policy as advertised on the Shire website.

1. Are the Councillors and CEO fully aware of the requirements under these regulations ie that of Personal Conduct, Personal Financial Conduct and Email Conduct?
2. Do the Councillors and staff each believe that they adhere to and comply with the requirements under these policies?
3. Is the fact that the Shire's finances are in such dire straits a reflection of the fact that Councillors are not adhering to the above regulations themselves personally and therefore adding to the Shire's current debt crisis?

John Moulden, Shire President provides the following answer:

As this is a Special Council Meeting we can only deal with questions that relate to the subject of the meeting. I recommend that you bring the questions to the next Ordinary Council Meeting.

Councillors are adhering to regulations.

**Question 2-** To purchase the new administration building, a \$1.5 million bridging loan was taken out with full repayment required after 2 years. This was based on the Shire selling the old land and building. However, there is no intention to sell the land and it is proposed that a loan of \$1.5 million be taken out over a 10 year period. Why is SWEK not selling the property to pay off the debt as per the original agreement? What is the cost of the interest over the 10 year period?

John Moulden, Shire President provides the following answer:

Part of this question has previously been addressed. For the cost of the interest, please refer to page 75 of the agenda, which outlines the estimated interest based on a 5% interest rate of \$424,413 over a 10 year period.

**Question 3-** On page 16 of the agenda, under Employee Costs it states that “the Shire cannot afford to maintain its current staffing levels, which will impact on services provided to the community”. Page 17 states, “Reducing staffing levels is never an easy discussion to have, or decision to make” and “the reduction in the number of positions within the organisation will impact on the services and service levels that are provided to the community”.

How is it that 21.9 FTE positions will be lost and vital community services will be cut, but the CEO and Councillors accepted a 6% pay rise?

John Moulden, Shire President provides the following answer:

I will point out that the CEO is on a contract and it was decided by the Council that the new contract will include a 4% pay rise, in line with the EBA that applies to all Shire employees and is absolutely appropriate. Councillors earlier in the budget process supported a 4% pay increase to Councillors with a slightly higher increase for the Deputy and President. I defend those increases. Based on the work they do, they could deserve double or treble what they are paid and earn every part of their stipend.

### **Kristine Oleinik, 24 Curlew Court, Kununurra**

**Question 1-** We as home owners/rate payers would like to address the issues with the above mentioned road. For years we have had flooding issues on the road as there are no drains along the length of them and the maintenance grading hasn't happened in over 18 months. It is becoming a hazard, with the condition of the road and the grass, due to no slashing and maintenance. I would like to know why? And when will we see some improvements?

John Moulden, Shire President provides the following answer:

Curlew Close was constructed as part of the Egret Close sub-division. The sub-divider made contributions towards the development of roads etc. Curlew Close was not sealed by the Developer as part of the sub-division.

A Shire Customer Action Request will be raised for the Kununurra depot to inspect the road to see what maintenance is required.

**Question 2-** Rubbish services and information bays. In the budget it won't progress due to costs. What are the costs involved, as this is the welcome when you first arrive to our town?

John Moulden, Shire President provides the following answer:

A report was considered by Councillors advising that the establishment of bins at both approaches to Kununurra on the Highway would be approximately \$1,400, with on-going rubbish removal costs of \$16,060 p.a.

**Question 3-** Our strategic direction – objective 4. Wyndham Childcare, how do you retain families if even the most basic services are removed?

John Moulden, Shire President provides the following answer:

This question has already been addressed. I will also address this in my budget prologue later in the meeting and it will be the subject of a Council decision.

**Question 4-** Our strategic direction – objective 3. Implement new laws. The Ranger staff budget states the hours will be reduced. How is this going to work? Any extra money allocated \$630,000, why?

John Moulden, Shire President provides the following answer:

New State Laws such as the recent Cat Act must be implemented by Local Government. The Shire must balance Ranger service provision amongst many competing Ranger services provided and these may vary from time to time e.g. there has recently been a focus on Dog / Cat Registration inspections, these will reduce. It is not known what the reference to \$630,000 is.

Natalie Octoman, Director Corporate Services provides the following answer:

The \$630,000 referred to in the agenda is the overall cost of provision of these services.

### **Lawrence Emery, Resident**

**Question** – I would like to follow up the question about the salary increase for the CEO and the Councillors and the other issues in relation to the budget discussions. What process do you allow for these questions to be considered? Do they go back to the finance committee? How do you allow for the questions that are being asked by the public, to be considered?

John Moulden, Shire President provides the following answer:

There will be continuing and ongoing discussions related to payroll and future pay rises. We will be looking at any opportunities to save costs.

**Lisa Spackman, Konkerberry Drive, Kununurra**

**Question** - I understand that everyone works hard, can you in all good consciousness accept the pay rise for the CEO and the Councillors, knowing you are putting off 21 staff and taking out extra loans? Can you be happy with that, you have the discretion now, you can make that change, you have the power to do that. Everyone here is suffering financially, not just the Shire. Everyone has made budget cuts, the Shire needs to do the same.

John Moulden, Shire President provides the following answer:

Council has decided the CEO's contract will increase in line with the EBA, this will go ahead. Council remuneration was a majority decision made by Councillors. These councillors are worth every cent that they earn. Sitting fees had not been increased in 14 years before the salary tribunal bought in a new schedule of sitting fees. Within this schedule there is a range for sitting fees, this council voted to accept the minimum allowance in that range.

**Simone Rushby, Resident & Rate Payer**

**Question 1-** When (month/year) did the Shire officers first become aware that the Shire was facing financial difficulties?

Natalie Octoman, Director Corporate Services provides the following answer:

We knew what the 2014/15 budget was looking like in June this year. The long term financial plan has not been updated for some time. This is not the intention for the future. The next task after this budget is to determine the long term financial plan, allowing us to plan for the future, so this doesn't happen again as it is not ideal.

**Question 2-** When were the Shire Councillors made aware of the impending financial crisis?

John Moulden, Shire President provides the following answer:

There is no impending financial crisis. As per the previous response, we knew what the 2014/15 budget was looking like in June this year.

**Question 3-** Since early 2014, Council has had 6 budget related meetings, why were the Councillors not aware of the gravity of the financial position?

John Moulden, Shire President provides the following answer:

The Council have been fully aware of the gravity of the financial position. This has been part of a long process for Council that has developed over time.

**Question 4-** Were all Councillors made aware of the predicament at the same time or were some made aware before others?

John Moulden, Shire President provides the following answer:

Everybody was given the same information at the same time. Everyone has been present at the briefing meetings, nothing has/was held back.

**Question 5-** In the manner of the decision by the Shire President to approve leave and appoint an acting CEO at the busiest (budget time) of the year, off his own back without Council consultation. Is it a common occurrence that some Councillors are put in the "know" when others are not, given that you form a Council of Elected Officers?

John Moulden, Shire President provides the following answer:

It is the Presidents role to approve the CEO's leave. The CEO's current leave was approved several months ago. In the normal course of events, the budget is passed by the end of August. Gary had intended to be here for the budget meeting. The budget meeting was extended by a couple of weeks and this was approved by the Minister. Gary has been on the full budget journey and it certainly was his intention to be here for the budget meeting, before the process was extended. It is up to Council now, and it would have been unfair for him to cancel his leave.

Cr G King leaves Chambers at 5.28pm

Cr G King enters Chambers at 5.28pm

**Question 6-** I understand that you have altered your method of accounting and are now changing the values of some Shire assets that were previously valued at \$1.00, this action distorts the true Debt to Equity ratio, however could the Director Corporate Services please advise the Debt to Equity ratio of 12 months ago and the Debt to Equity ratio as it stands now?

Natalie Octoman, Director Corporate Services provides the following answer:

Accounting standards changed so the Shire needed to change methodology. The Debt to Equity ratio comparison question will be taken on notice.

**Question 7-** Can the Council please advise me, what THEY believe that an acceptable Debt to Equity ratio is?

Natalie Octoman, Director Corporate Services provides the following answer:

There are certain guidelines re an acceptable Debt to Equity ratio. This has been discussed with Cr K Wright as the Chair of the Audit (Finance and Risk) Committee. Generally 5 is appropriate.

**Question 8-** Does the CEO and does the Shire President accept responsibility for the gravity of the current financial crisis, are they prepared to accept the suggestion of their resignation given their obvious lack of care?

John Moulden, Shire President provides the following answer:

I cannot speak for the CEO. I would not support him doing that. I will not be submitting my resignation.

#### **Mark Northover, Resident & Rate Payer**

**Question 1-** Last year the public was informed by the Councillors of the difficult times ahead, for SWEK finances. Why then on the first of March did the Councillors approve their own pay increases, but are now punishing ratepayers by increasing their rates?

John Moulden, Shire President advises that this question has previously been addressed.

**Question 2-** Given Council last week afforded the CEO a renewal of his tender powers, how do we take it that the Council takes this matter seriously, especially when one of your Councillors makes statements like “Not my Circus, Not my Monkeys”?

John Moulden, Shire President advises that this question will not be answered.

**Question 3-** The SWEK grader has been used to grade private roads and accesses; the Shire is providing gravel material free of charge to the Water Corporation, where is the income from the hire shown and why isn't the Shire requesting payment from the gravel?

Kevin Hannagan, Director Infrastructure provides the following answer:

If we do use the Shire grader for private works, expenses and income are noted. It is quite common for the Shire to enter into these arrangements. Water Corp has a large gravel pit on Lake Argyle road, we access this free of charge from time to time for projects such as the Spillway Creek bridge reestablishment of abutments. They let us access their pit and we let them access ours. Yes, we do scratch each other's back, but I can assure you that this leads to cost savings over time as for instance getting material all the way out to Lake Argyle would be very expensive.

Recently we allowed Water Corp to access our Mulligan's Lagoon road pit for material to repair their drainage banks damaged in the February floods.

**Question 4-** Why is the Council footing the bill for private individual officers association fees when the officer requires this qualification to hold their current position?

Kevin Hannagan, Director Infrastructure provides the following answer:

It is quite common when negotiating contracts for officers to salary sacrifice a component of their pay for association fees and memberships.

**Question 5-** The Crossing Falls tip has/had approximately 4000 M3 of inert waste which is a substantial sum (approx. \$120,000) for the revenue for SWEK. Given the fact that SWEK does not have the funds to pursue legal action over this matter, what steps have been taken to recoup this cost from the dumpers?

John Moulden, Shire President provides the following answer:

The inert material was put there by the Shire several years ago as material left over from roadwork's at Crossing Falls. It has since been removed along with green waste and taken to the landfill site at a cost of approximately \$10,000.

#### **Lee Peddler, Rate Payers Association**

**Question** - I want to make sure everyone is aware of an email sent to Councillors today re the budget, we have been communicating with you on these issues, we are doing something.

No answer provided.

#### **Jenny Spragg, Lot 191 Drysdale Approach, Valentine Falls Estate**

**Question** – In the agenda it mentions cost savings by turning lights off. Could the boat ramp be put off if the Council is short of money?

John Moulden, Shire President provides the following answer:

The boat ramp was considered by Council with a decision to receive a \$1.05 million grant, that required a contribution from SWEK. After the issue was debated we decided to ask cabinet to reallocate \$300,000 from Local Government funds for the SWEK contribution. The Council believes it is an appropriate use of that money, alternatives were discussed.

**Kim Giddens, Wyndham Resident**

**Question** - Have you received any correspondence from key State Government agencies re the closure of the Wyndham Childcare Centre?

John Moulden, Shire President provides the following answer:

Nothing received.

Kevin Hannagan, Director Infrastructure provides the following answer:

We have received emails from people who work for State Government departments such as the primary and high school principals but not from the State Government agencies themselves.

John Moulden, Shire President provides the following answer:

Yes, we have received correspondence from people within State Government agencies and they do not support the proposed closure.

**Jade Elvin, Wyndham**

**Question** - Do you agree that it's unreasonable to give SWEK residents only 3 days to prepare for the cutting of Wyndham's essential services?

John Moulden, Shire President provides the following answer:

It wouldn't matter how much notice was given, this decision would not be popular. I cannot comment on if it is fair.

**Emma Venables, 4 Dulverton Street, Wyndham, WA, 6740**

**Question** – I feel you have skipped around the questions relating to the increase in the CEO's contract. How do you justify his pay rise, when according to your budget document, income v expenses switched over in 2009/10 and for the last 4 years the budget has been going lower and lower? How can you support him when you only just found out about the deficit in June?

John Moulden, Shire President provides the following answer:

I cannot add anything more to answering this question than what has already been said. The decision to add 2 years to the CEO's contract was made many months ago.

## **Cally Dupe, Crossing Falls**

**Question 1-** Who informed the staff of their redundancies given the CEO was on leave and Kevin Hannagan was in Perth?

John Moulden, Shire President provides the following answer:

A staff meeting was held on Friday to discuss the changes with staff. No positions were identified, apart from those referred to in the agenda. Tomorrow effected staff members will be informed.

Kevin Hannagan, Director Infrastructure provides the following answer:

There is a process we must follow as per the EBA and employment contracts. Staff were informed of the changes the morning after it came out in the public arena. Until Council decisions are made tonight we cannot do anything. Tomorrow they will be contacted.

Note, Kevin Hannagan was not in Perth as of Friday 29<sup>th</sup> August as he was Acting CEO and chaired the above mentioned staff meeting.

**Question 2-** What specific positions are on the chopping block and will get the payouts?

John Moulden, Shire President provides the following answer:

This is an operational matter that we can't answer.

**Question 3-** Will you consider a funding model for the Wyndham Childcare Centre, like the Ewin Centres?

John Moulden, Shire President provides the following answer:

We will consider the Wyndham Childcare Centre later in the meeting.

**6. APPLICATIONS FOR LEAVE OF ABSENCE**

Cr S Cooke applies for a leave of absence for 23 September Ordinary Council Meeting.

**COUNCIL DECISION**

**Minute No. 10524**

**Moved: Cr K Wright  
Seconded: Cr B Robinson**

**That Council grants Cr S Cooke a leave of absence for 23 September Ordinary Council Meeting.**

**Carried Unanimously 9/0**

**7. PETITIONS**

Petition received from Kim Giddens and Luke Johnson representing 'Save Wyndham Childcare'.

Attachment 1 – Petition

**COUNCIL DECISION**

**Minute No. 10525**

**Moved: Cr J Moulden  
Seconded: Cr K Wright**

**That Council suspends Standing Orders 2.4 Petitions and accepts the petition in its supplied format.**

**Carried Unanimously 9/0**

**COUNCIL DECISION**

**Minute No. 10526**

**Moved: Cr D Spackman  
Seconded: Cr B Robinson**

**That Council resumes Standing Orders.**

**Carried Unanimously 9/0**

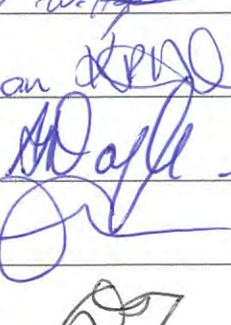
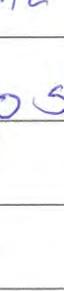
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NAME	ADDRESS	EMAIL	SIGNATURE
Dana Murphy	19 Nutwood	danam1800@gmail.com	
Karina Follett	19 Nutwood	karina.follett@hotmail.com	
Gillian Letman	45 ALBA ST Knx	christian@bigpond.com	
Nancy Godup	1 Dentata St KNA	goldup@bigpond.net.au	
Bekha Colman	4 ceets st knx	been.colman@cdfs-wa.gov.au	
Sarah McKay	1 Selosa Knx	aduna@deanordtech.net.au	
Jess Driessen	210 Riverbarn	kurunurra@outdoorworld.com.au	
Leff Hopkins	5 Zamia Link	hopkinsline@Bigpond.com	
K. Archer	24 mango st	Kimkoolawr.com.au	
Amanda Dagle	Knx		
Lauren	Knx		
Danny	14 nutwood	organic.kreatio@s@hotmail.com	
GERARD WOHAN	2/7 Lycas close	girworm@gmail.com	

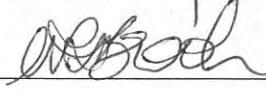
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NAME	ADDRESS	EMAIL	SIGNATURE
Thomas Grounds	12 Koojarrat St	thomas.grounds@kic.big.au	
Estelle Hunter	29 Koojarrat St		
Kim Addins	16 Dufferin St Wyndham		
Lynne Peeler	15 Selwyn St	lynne.peeler@westnet.com.au	
Brenda Guerinai	15 Eucalyptus	jbwind@bigpond.com	
Nauelle Brook	14 Carbeen St	seleran@agn.net.au	

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NAME	ADDRESS	EMAIL	SIGNATURE
Kadeem Hunter	6 Martin Pl		K. Hunter
Jim Lewis	19 LT NTHY HWAY, WYN	jlewis77@bigpond.com	
GAVIN SIBO	9 GEORGE ST	gavin.sibo@gmail	
GEORGE JOHNSON	9 MILE		
ALOYSIUS DOLBY	9 MILE		A. Dolby
Varna Hunter	23B Great Northern Highway		V. Hunter
MARION LYNCH	41 CARAVAN PARK		
G. Williams	23 Flinders St		G. Williams
Kurt Hunter	9B Dorrigo Street	kurt.hunter@chickster.com	K. Hunter
Wesley Adams	106 WERTON ST		W. Adams
JANOREW MCWATERS	18 SALAKA LOOP		

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NAME	ADDRESS	EMAIL	SIGNATURE
Katie Sanders	PO Box 19 Wyndham	kt-smile@hotmail.com	
Sandra Whitelaw	PO Box 19 Wyndham	sansfu@bigpond.net.au	
Jane Speekman	" "	janespeekman@hotmail.com	
JOE WAFULA	" "	kununurrapost@bigpond.com	
Phueng Nethis	PO Box 46 Wyndham	Ranphuong.Nethis@gmail.com	
Brianna Birch	PO Box 1232 KUNUNURRA	brianna.birch@hotmail.com	
Jul Williams	PO Box 465 Kununurra	aduna@directdial.com.au	

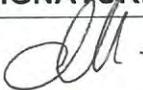
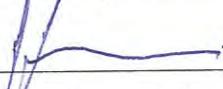
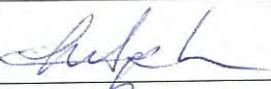
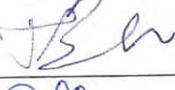
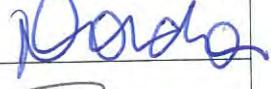
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Danielle Long	KNX	danielle_long@ hotmail.com	
Nicole Elmer	KNX	bushbakes3 @bigpond.com	
Maxine Gallagher	KNX	John's maxine70 @yahoo.com.au	McGallagher
<del>Emma</del> Emma Anderson	KNX	gparkes55@ gmail.com	GA
Soetjesun	KNX		
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Heloise Parker	PO BOX 771	heloiseparker09 @gmail.com	
Terence Binham	PO BOX 771	ttbinham@gmail.com	
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Darrel Lee Gordon	PO BOX 130	dazpet89 @ bigpond.com	
Michael Thompson	Po Box 112	michael.thompson 6743@gmail.com	

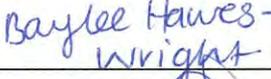
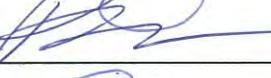
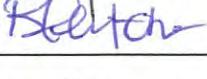
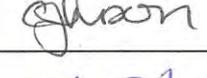
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NAME	ADDRESS	EMAIL	SIGNATURE
Aysay Byrnes	P.O. Box 676 Kununurra	AysayB@Hotmail.com	
John Adkin	PO Box 2367 Kununurra	jackinfakewood @Gmail.com	
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Merrilee Slingsby	PO BOX 1678 KNX	chrit_merr1@ bigpond.com	
Kellie Rocke	PO BOX 2653 KNX	kellierocke@gmail.com	
Joak Lord	KNX	joaklord84@hotmail.com	

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NAME	ADDRESS	EMAIL	SIGNATURE
Jemima	4 flametree st	jemima.tomlinson@hotmail.com	
Brad	"	"	
Christina	18 Boobiulla Wy	xtina-mm@hotmail.com	
Becca	23 Zamia link	becamechesng@gmail.com	
N. FORD	10 WATERLILY	—	
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Cheryl Flower	18 Ironwood	oznzander@live.com.au	
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LAVRA HARDMAN	536 PACKSADDLE ROAD KUNUNURRA	laurahard1984@yahoo.co.uk	

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NAME	ADDRESS	EMAIL	SIGNATURE
FLORENCE	KNX	FlorenceMB@hotmail.com	
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Amy Hull	KNX	A.HULL@VANDERFIELD.COM.AU	
Jason Smith	KNX	melpoohbear77@hotmail.com	
Eleatha Gibbon	KNX	chris-lee@bigpond.com	
Kerry Martell	KNX	connectbyday@yaho.com.au	
Mrs Jenny Maude	KNX	jennymaude@hotmail.com	

Rusty Shed.

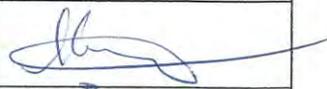
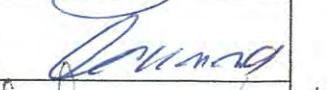
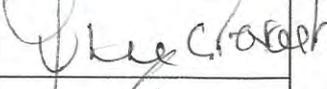
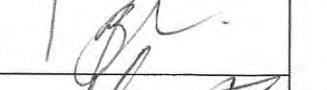
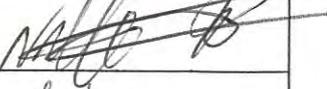
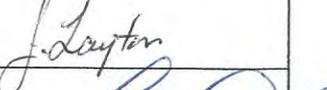
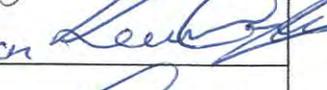
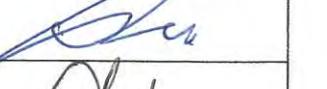
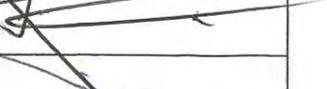
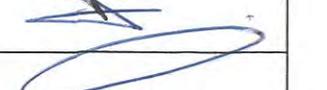
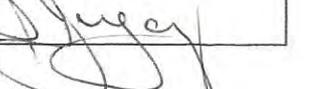
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NAME	ADDRESS	EMAIL	SIGNATURE
KELLY COMBS	2 REYNOLDS ST WYNDHAM	Kellmx2@ yahoo.com.au	
BRAD WARBURTON	8 MACPHEE ST WYNDHAM	BRADLEY.WARBURTON @GMAIL.COM	
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TUOULIE FORRESTER	6/6 Box 119 Dun	yuonne.forrester @hotmail.com.au	
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SOCALYN LAYTON	1708 G.N.H.		
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JOHN PATON	N <sup>o</sup> 6 O'Donnell St		
LANTHERA ANN LARA	43 Bacher St	lanthi87@hotmail. com	
CLEMENT BEN	43 Bacher St	ben80100@live.fr	
SUS GREGORY	P.O. Box 32 Tudquoy	SUZGREGG51@ hotmail.com	

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NAME	ADDRESS	EMAIL	SIGNATURE
M. HUNTER	10 BIRKENHEAD PLACE		M. Hunter
JEAN O'RIERI	25 COVERLEY ST WYN		J. O'Rieri
KAREN MORGAN	9A DORRIGO ST		Karen Morgan
Maria Morgan	1707 Gt. Northern Hwy	maria.morgan@bigpond.com	Maria Morgan
LLOYD HOLTEN	7 DELANEY	-	L. Holden
Richard Harris	H. WYN	-	R. Harris
ALICE - EVANS	KWINANA	-	Alice
Raelene Williams	288 KWINANA ST		R. Williams
Susan Williams	Bidyadanga Community	-	S. Williams
OBIRCH	WYNDHAM	-	O. Birch
I. MORGAN	WYN	-	I. Morgan
C. ALBERTS	WYN		CORALIE ALBERTS
P. ZEVZEKIDIS	DOLVEPTON WYNDHAM		P. Zevzekidis

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NAME	ADDRESS	EMAIL	SIGNATURE
J. CARTER	KOOSARRA ST.		
F. I. ROYD	Dulverton		
N. Daniel	Kobbarli St.		
A. KEM	KASBARI ST		
A. Currie	Kwinana st		
DiCruz	Wyndham		
Adm. Colton	13 Flinders		
Carlise Grant	29B Grtn Northern Hwy		
Marta Yreux	56 Koolana		
Carme McCormack	Doon Doon		
Kate Athur	12 Dulverton		
Rhonda McDonald	49 BT NHST. WYNDHAM		
Adrian Smith	21a Debanerest		
Stacey Currie	2/18 Kwinana st wyndham		

TONY ALBRECHT GET NTHM HWY BLOCK

ABRULLATA WYNDHAM





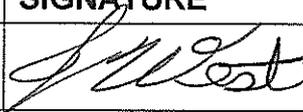
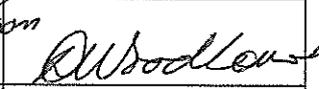
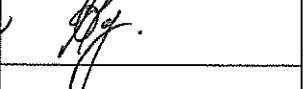
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Janeese West	15 Dorrigo ST Wyndham	janeesewest@hotmail.com	
Danielle Woodhouse	Doon Doon Station Kununurra 6743	missdani3@hotmail.com	
Glenn Carroll	ZWECHT ST	glenn36@yahoo.com.au	
CAVIN Sibley	9 GEORGE ST	gcavinsib@gmail.com	
New Sibley	"	"	
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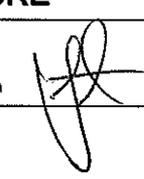
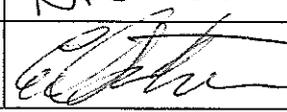
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NAME	ADDRESS	EMAIL	SIGNATURE
Jody Ashton <del>Jody Ashton</del>	Wyndham	JodyAshton88@gmail.com	
Deli Carter <del>[Redacted]</del>	Wyndham	<del>[Redacted]</del>	
Damon Carter	Wyndham	dama.stone@bigpond.com	
JANET GALLAGHER	WYNDHAM		Janet Gallagher
M Hunt	Wyndham		
C. Rex	WYNDHAM	-	Cal Rex
J Raddo	1365 CRTNTH HWY.		J Raddo
F Griere			
Tanya			
Beuce			
Rhian Arthur	WYNDHAM		Rhian Arthur
Glenn deFreitas	20 Dulverton St. WYNDHAM		

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NAME	ADDRESS	EMAIL	SIGNATURE
SAM ALBERTS.	88 KANLARD DRIVE, WYNDHAM.		SAM ALBERTS
AMELIA SILVER	88 KANLARD DRIVE, WYNDHAM.		Amelia Silver
ANITA TAYLOR.	8A KANLARD DRIVE, WYNDHAM.		Anita Taylor
CARLA ROBERTS.	8A KANLARD DRIVE, WYNDHAM.		C. Roberts
RACHEL EDWARDS	8A KANLARD DRIVE, WYNDHAM.		Rachel Edwards
JAANEL EDWARDS	8A KANLARD DRIVE, WYNDHAM.		Jaanel Edwards
DEBRA BURCH Mammuranyugan	Kabbarli St. House 9. Wyndham		DBurch
Jean M.	45 6 Bales St Wyndham		JM
Michael Smalley	35 Kabbarli St Wyndham		MS

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NAME	ADDRESS	EMAIL	SIGNATURE
Lorraine Morris	4 Melaluca Drive Kununurra	lorriemorris42@yahoo com.au	L. Morris
Morrell Grant	29B Great Northern Highway	—	Morrell Grant.
Carmel Johnson	27 Delamere Street WYNDHAM	—	Carmel Johnson
RACHEL SCOTT	COVERLEY STREET WYNDHAM	—	R. Scott
Wendy Fletcher	2 Flinders Street Wyndham	wend.fletcher@yahoo .com.au	Wendy Fletcher
CORRENA BIRCH	17 MURPHY ST	—	Correna Birch
TACITA DRYDEN	55 Great Northern H	—	T. Dryden
JULIE WILLIAMS	4 DELEMERE ST Wyndham	julie.1970@iinetnet .au	J. Williams
CARMEN MOORE.	8A KANLAWOO DRIVE WYNDHAM.	—	Carmen Moore
GEOFF WILHAM	6 VAN PARK WYNDHAM	—	G. Wilham
Tom Kovacic	MINDAROO ST	kovac01@student.unwa.edu.au	Tom Kovacic



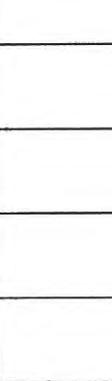
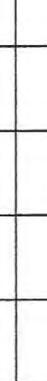
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NAME	ADDRESS	EMAIL	SIGNATURE
Di Doyon	18 Dolbenston St. Wyndham	Joopy Mango @hotmail.com	
Maree Demison	Rununurra		
Roxy King	WYNDHAM	Roxanne King @ health.wa.gov.au	
Roxanne Ni Vhans	31 Koojarra		
MONICA CIGOBIA	35 Koojarra		
TRISHA BIRCH	14 KWINARVA ST.	trisha.birch @westnet.com.au	
Kassie Morgan	Rununurra	kassie.morgan @hotmail.com	



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NAME	ADDRESS	EMAIL	SIGNATURE
Amy Birch	6 Kogarra St		Amy Birch
AU TRUST	33 " "		AMT
Rachael Trust	19 Flinders St		Rachael
Christine Williams	9 Delamere		C. Williams
Peggy Trust	18 Flinders St		P. Trust
GLEN CARROLL	2 WEECH ST		Glen Carroll
Sheridan Vince	LYNDARA	sheridan.vince@gmail.com	Sheridan Vince
Brad Martin	LYNDARA		Brad Martin
Brad CALAWAN			Brad Calawan
Nathan Vans	170 Kogarra		Nathan Vans
Richard	2007 Poggery Ln		Richard
FRANIS CHULUANG KMX			F. Chuluang

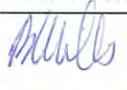
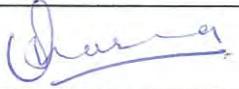
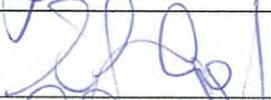
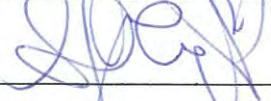
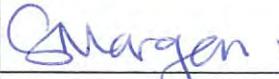
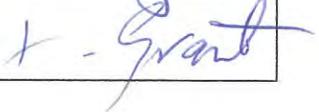
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NAME	ADDRESS	EMAIL	SIGNATURE
BRETT WILLIS	16 MYMIDON ST WYNDHAM	Baw68@hotmail.com	
Raelene Williams	28B Kwinana St		
VINAYAK SHARMA	12, GREAT NORTHERN HIGHWAY.	Vino0.Leo@gmail.com	
John Mc	32/B DULVESTON ST WYNDHAM		
Shona Caugh	Cole Ave Wyndham		
D. Caugh	'		
Richelle Namier	17 Flinders St.	ricknamier@gmail.com	
Natasha Hunter	wedge drive		
ADAM CANNON	8a KWINANA ST WYNDHAM		
Sid Moore	15 KABBARA ST 6140	sidjmoore@gmail.com	
Russell Meleg	2 O'Donnell St	Russell119@hotmail.com	
Darryl Maule	2 O'Donnell St		
Sarah M	17 FLINDERS		
Travis G			

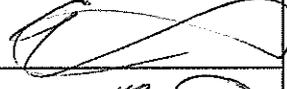
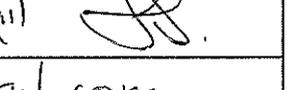
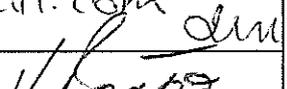
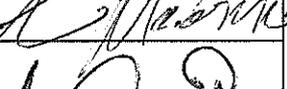
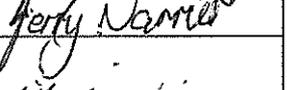
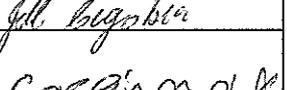
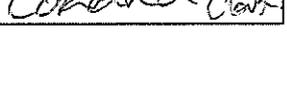
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EMMA HOOPER.	27 KOOSAMA ST. WYNDHAM.	gigirenee@hotmail .com.	
MENLO CHOPPELL	23 DeLorme ST WYNDHAM		
SIPHUSIL MONI	Wyndham H <sub>sp</sub>	siphusilmonoy @yahoo.com	
JULIE JOHNSTONE	77-INDEN STREET WYNDHAM		
MICK OLSEN	WYNDHAM		
EDWARD VENABIES	WYNDHAM		
AARON M'GRIFFIN	1270 MIDWOOD ST WYNDHAM	<del>at</del> allymae1@me.com	
Lynne Shep.	UNIT 6 23 DELEMERE	lynnes@scholmail .com	
LYNNE PENNELL	23 DELEMERE UNIT 5 ST	renereada@hotmail.com	
V AL BAKER	<del>1270</del> 1270 GREEN MOUNTAIN		
ASH CONNELL.	1270 GREEN MOUNTAIN		
TERRY NANNEN.	34 DULINGTON ST.		
JILL CIOBIA	KANAROO 188 DRIVE.		
CORINA CLARKE.	88 KANAROO DRIVE.	<del>Corina@clark</del>	

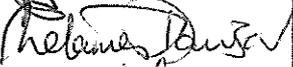
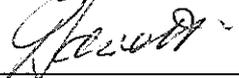
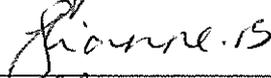
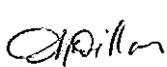
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NAME	ADDRESS	EMAIL	SIGNATURE
Kim Smith	Dulverton St	kimsmith73@yahoo	
Melanie Onofaro	Delamere St		
Krystle Duckett	Kwinana St, Wyndham.	krystlerae@inet.net.au	
Jessica Forrest	Gully Road		
Diana Kayma	Kabbarli ST	diana.kayma@ education.wa.edu.au	
Jesh Kayma	Kabbarli ST	jkayma@ hotmail.com	
Kirsty Jacobs	Baker St		
Pam SARETT	KOOSAKRA ST.	ladys19@live.net	
Brad WILLIAMS	Great Nil Hwy	brad.w@live.com.au	
Sharon Maso	Knx		
Shianne . B	WYN		
Tecnee Taylor	WYN	tecnee.taylor@ outlook.com	
KATHLYN ECIAN	WYN		
Marian Williams	WYN		

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NAME	ADDRESS	EMAIL	SIGNATURE
Jane McFarlane	74 Great NH Highway	missjane53@ westnet.com.au	
Judy Brown	Scallop	Wingsafloat @ gmail.com	
Hollie Nichols	Flinders St	hollie.mark.a bigpond.com.	
LAWRENCE EVENS	16 Lecky W/BW Gt Northern Hwy	bigw 2003@hotmail milk	
Linda McKenzie	Lot 500	Linda.Wyndham @hotmail.com	
Shelley McMillikin	1271 WYNDHAM Gt Northern Hwy	gandsat7mile@bigpond.	
Hayley Hollis	12 Kooparra St Wyndham.	hayleyhollis@gmail .au	
Gabrielle Franco	29 Delamere St WYNDHAM	franco.gabrielle@ catholnet.wa.edu.au	
DAVID KELLY	5 14-18 SKewt EAST BUNDURY	CALM HORIZON CAF @ GMAIL.COM	
NICOLETTE DEZOUZIE	8 Macpherson St Wyndham	nicole2006@gmail com	
Suzanne Matthews	17th Floor Hotel		
Alan Carr	Wendy	alan36@yhdia.com.au	
Jacinta Bowman	32 DULVERTON ST WYNDHAM	bowman.jacinta@ gmail.com	
Hannah Jones	2 Dulverton St Wyndham.	hannah.jones324@ hotmail.com.	

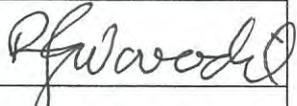
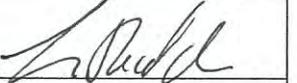
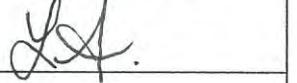
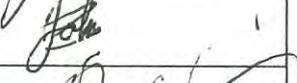
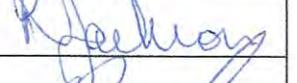
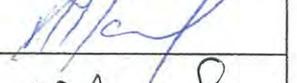
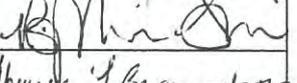
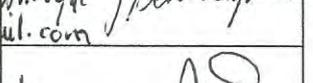
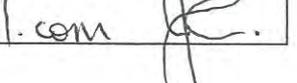
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NAME	ADDRESS	EMAIL	SIGNATURE
BROSLA WOODRICH	500 SLEAT NORTHERN HIGH.		
DAVE COWAN	846 PARKER RD COFFS HARBOUR		
Lorraine Roodie	70 Great North Great Hwy	mazierud@hotmail.com	
Rose Hunter	70 Great North Highway	sammysgran@hotmail.com	
LYNDAL ARCHIBALD.	2 KABARLI ST WYNDHAM	lyndal72a2 @hotmail.com	
GLORIA CLARK	4 MARTIN PL WYNDHAM		
John Vanuglesi	116 Baker St.	johnv@mediaplus.com	
Wayne Ware	Dunbarton St Wyndham		
Paul Harmon	Dunbarton St Wyndham		
Rosemary Jackson	9C Mulcahy ICE Empire Way		
DAM DANIEL	21 KABARLI ST WYNDHAM		
ROBINA MATLAND-SMITH	BAKER ST WYNDHAM	robina.jam@ah.m.	
SHARYN BIRMINGHAM	9 BAKER ST WYNDHAM	carclunsharyn@hotmail.com	
Jade Elvin	6 Bakers st	jezpjade@hotmail.com	

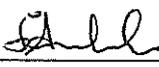
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NAME	ADDRESS	EMAIL	SIGNATURE
John Naitfadh	The Wyndham	jeremy@chohmail.com	
Alberta French	10 Kwinana St		Alberta French
DHANNA DONATION	10 Kwinana St		DB Don
CORAL GORE-BIRCH	17 Murphy St Wyndham	coral.gorebird @gchcs.com.au	Coral Gore-Birch
Lauren Mills	Wyndham		Lauren Mills
Bonnie Forrest	WYNHAM		
STEVE FORREST	WYNHAM	08 9161 203	
Florence Beck	Wyndham	<del>flor</del> florbeck@yahoo.com.au	F. Beck
Florence Arnold	WYN		
Philomena Hunter	WYN	Philomena.Hunter@kri. wa.edu.au	Philomena
Gilbert M. Miskin	WYN.		
Ben Prewitt	Tipperary Road NT		BPrewitt
Sandra Leng	Darwin NT		Sandra Leng
Lynette Willis	Wyndham	lillynette@chohmail.com	

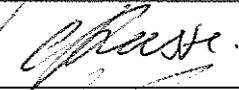
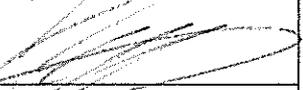
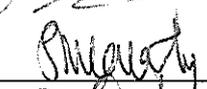
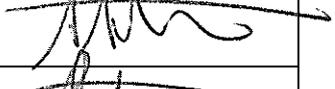
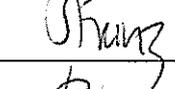
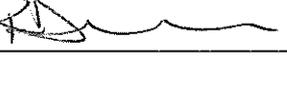
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NAME	ADDRESS	EMAIL	SIGNATURE
Jana Lee	Kununurra	—	
Clare Pesse.	Kununurra	—	
LYNDEN GANDEL	WYNDHAM	—	
SUSIE COVENEY	Kununurra	—	
Alice Kelly.	Kununurra	—	
Gemma Hayley	Kununurra	—	
Anna Weier	Kununurra	—	
Amber Briggs	KUNUNURRA	—	
Sam Briggs	KUNUNURRA	—	
Peter Briggs	KUNUNURRA	—	
Sinaya Franz	KNX	—	
Chris Franz	KNX	—	
Rachell Fenster	KNX	—	
Katie Dennis	KNX	—	

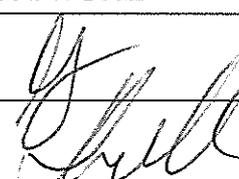
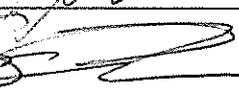
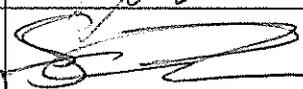
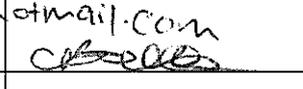
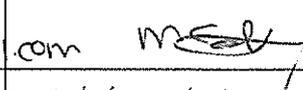
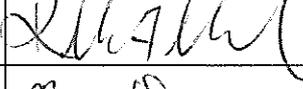
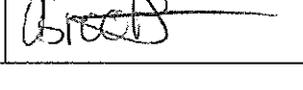
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NAME	ADDRESS	EMAIL	SIGNATURE
Amy Johnstone	1 Myrmidon St Wyndham	amyjohnstone@gmail.com	
Jacqui Turnbull	15 DORRIGO STREET WYN	simonjacqui@bigpond.com	
Simon Turnbull	15 Dorrigo Street WYN	Simonjacqui@bigpond.com	
Cameron Haynes	8a Kwinana St WY	camas7@yahoo.com	
Emma Haynes	"	"	
A. Smith	6 Kwinana St	adrianbarber.smith@bigpond.com	
DES DARBY	16 LEMONWOOD KNX Kwinana	desydarb@bigpond.com	
DAN BENNETT	16 Juchea	Gary.Tickle@ndk.com.au	
Todd Watson	(Wilya Place)	( )	
Norah Hickox	Melbourne	klackal@bigpond.com	
Chantelle Barnett	16 Banyan St	chantelle.barnett@hotmail.com	
Merle Stoldt	8 riverfig ave	merle.stoldt@hotmail.com	
Katie McAllister	218 Delamere St	kate.mcallister7@gmail.com	
Chelsea Brooks	54 Kodjima St	Chelsea.Brooks.139@hotmail.com	

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NAME	ADDRESS	EMAIL	SIGNATURE
Terence Giugirba	PO Box 77 Wyndham	terence01.giugirba	
Reggie Steehan	Coverlyst Wyndham	wyndham	
Jacquelyn McCoy	47 GREAT NORTHERN HWAY WYN		
GLEN MCCOY	21 FLINDERS ST WYNDHAM		
GRAEME TRUST	18 FLINDERS ST WYN		
Trevor William	17 Flinders WYN		
Sarah Morgan	17 FLINDERS WYN		
HAZEL	24 Lemonwoodwy KNX.		
Susan Williams	5 Flinders st. Wyn		
Matthew Moore	6 Flinders st Wyn		
Ben Carter	8 Flinders WYN		
Keith Wynne	9 Delamere st Wyndham		
Jerry Johnson	Flinders ST WYN		
A Imsh		box	

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NAME	ADDRESS	EMAIL	SIGNATURE
H. Campbell	Wyndham		Campbell
L. Rex	Wyndham		Rex
Selina McGinty	Martin Place	Wyn	S. McGinty
Kevin Margee	Martin Pl.	Wyn	K Margee
S. Clark	Martin Pl		S. Clark
Q. Gore	Martin Pl		Q. Gore
G. Clark	Martin Pl		G. Clark
S. Johnson	Martin Pl		S. Johnson
C. Johnson	Martin Pl		Cheryl Johnson
H. HAMILTON	47 KOOJERRA ST	WYNDHAM	H. Hamilton
M. HAMILTON	MARTIN PL	WYNDHAM	M. Hamilton
M. BIRCHITAM	5 MARTIN PL	WYNDHAM	M. Birchitam
MARG. BIRCH	12 MARTIN PL	WYNDHAM	M. Birch
Lyone Saltmer	12 martin		Lyone

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NAME	ADDRESS	EMAIL	SIGNATURE
Angeline Birch	Martin st 12	—	Angeline Birch
GLENYS DIRCH	12- Martin Pl		Glenys Birch
Sheena Morgan	16 Martin Place		Sheena Morgan
L MORGAN	16 Martin Place	—	L MORGAN
L MARSHALL	16 Martin Place	—	L Marshall
HERBERT	15 Martin Pl		M. M. ALBERT
DIANNE O'GALLAGHER	6 MARTIN PL		DIANNE
Ida Moore	416 Northmead Wyndham		Ida Moore
Jacqueline Gore	119 Martin Place Wyndham		Jacqueline Gore
Clinton J	E-linders ST Wyndham		Clinton J
STANWAY	MARTIN PL	...	Stanway
Shemene	7 Martin Pl		Shemene
Soraya Touna	Coverly st Wyndham		Soraya Touna
Suzie Spire	7 Cato Court		Suzie Spire

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NAME	ADDRESS	EMAIL	SIGNATURE
Shaye T	Wyndham		S. Taylor
Paul Slater	wyndham		Paul Slater
HERBERT	wyndham		Herbert
Damien Cummings		damien.cummings @mail.com	D. Cummings
Dorothy Alberts	WYNDHAM		D. Alberts
Sharmelle Grant	WYNDHAM		Sharmelle
Sarina Morgan	Wyndham		Sarina Morgan
Jason French	wyndham		J. French
David Gallagher	wyndham		D. Gallagher
Sharon Sloan	wyndham		Sharon Sloan
Georgina Gallagher	Wyndham		G. Gallagher
Trevor Wilkie	WYNDHAM		T. Wilkie
WILLY JOHNSON	" "		W. Johnson
JAMILAH DOLBY	" "		J. Dolby

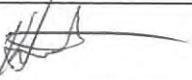
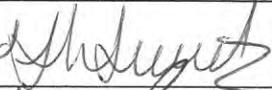
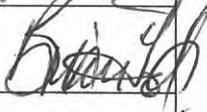
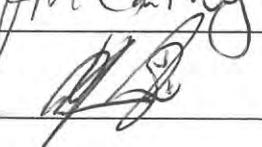
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NAME	ADDRESS	EMAIL	SIGNATURE
AMETI CARMICHAEL	WYND		
Kirsten Hunter	WYND		
Stacey Stewart	wynd	ssswartzs@bigpond.com	
BRIAN TID	WYNDHAM	lmordport@westnet.com.au	
SUNNY DUINKER.	WYNDHAM.		
KAITLYN EGAN	WYNDHAM.		
MANDY Smith	Wyndham.		M. L. S. S.
PERSCILLA BIRCH	Wyndham		P. Birch
NAOMI MARTIN	WYNDHAM		
Rachel Conew-Hopkins	WYNDHAM	summervcay586@hotmail.com	R.H.
MATT CIGOBIA	Wyndham		
Silckah little	WYNDHAM		Sutell
Janelle McCarthy	Wyndham	—	J. McCarthy.
ALPHONSO	WYNDHAM	—	

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NAME	ADDRESS	EMAIL	SIGNATURE
D. STRICKLAND	WYNDHAM		D. Strickland
J. MCCOY	WYNDHAM		J. McCoy
A. WOOLDRIDGE	WYNDHAM		Wooldrige
E. MCLEAN	WYNDHAM		McLean
R. McDonald	WYNDHAM		R. McDonald
Brendan Callaghan	WYNDHAM		Callaghan
Jana Birch	WYNDHAM		Birch
Kelly Mowarin	WYNDHAM		KPM
Ausy Maxwell	11		Maxwell
DORA GRANT	WYNDHAM		D.G.
Pauline Callaghan	Wyndham		PAULINE CALLAGHAN.
Erica Gregory	Wyndham		Gregory
Doreen Grant	Wyndham		Doreen Grant
Nick Snodgrass	Wyndham		Snodgrass

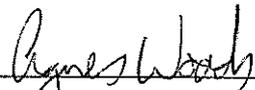
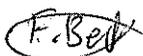
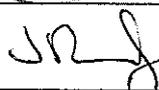
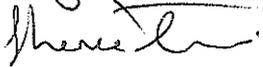
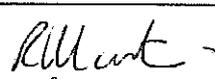
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NAME	ADDRESS	EMAIL	SIGNATURE
Rhylene Birch	13 Delamere st		
ochve martin	Wyndham		
Ryges Woods	17B Koolarra st		
Doralie Rex	Guda. Guda		
Flo-kay Bede	Wyndham		
Jack Doherty	O'Donnell st.		
Glen Hight	19 O'Donnell ST		
Sheree Timms	17 Kabbarli st Wyndham	timmsmac@westnet. com.au	
Shenise Faint	21 Flinders st.		
Belinda Steer	1368 GNH		
CHRIS BOWE	10 REGINALD ST		
ALISON ward	16 Kimberley st Wyndham		
ROBYN MARTIN	18 Delamere		
Sarima Morgan	42 B Koolarra		

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NAME	ADDRESS	EMAIL	SIGNATURE
Emma Venables	4 Dulverton St. Wyndham	emm-venables @yahoo.com.au	
David Fitzgerald	4 Dulverton Wyndham st	fitz1969@ hotmail.com	
J. Connaughtan	Dulverton st Wyndham	jacconnoughtan @bigpond.com	
MIKE MOONE	16 Dulverton St Wyndham	mikeprop 3@hotmail.com	
Zabrina Birch	12 Dulverton Street Wyndham	Zabby-86@ yahoo.com.au	
MATHEW BAILEY	33 DULVERTON ST WYNDHAM		
Richard Harmer	33 Dulverton St Wyndham		
<del>XXXXXXXX</del>	<del>XXXXXXXX</del>		<del>XXXXXXXX</del>
<del>XXXXXXXX</del>	<del>XXXXXXXX</del>		<del>XXXXXXXX</del>
D. SUTTON	Wyndham <del>XXXXXXXX</del>		
J. Read	33 Dulverton St Wyndham		
D. VICKERS	33 dulverton st wyndham		
<del>XXXXXXXX</del>	<del>XXXXXXXX</del>		<del>XXXXXXXX</del>









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NAME	ADDRESS	EMAIL	SIGNATURE
<i>Jean Layland</i>	WYND		
<i>Timothy Layland</i>	WYND		<i>Layland</i>
<i>[Signature]</i>	WYND		<i>melenda may</i>
TALISHA GRAHAM	"		<i>Talisha</i>
<i>Karen Chinch</i>	"		<i>K Chinch</i>
<i>Pamela Morgan</i>	"		<i>P. Morgan</i>
<i>Susie Thomas</i>	"		<i>S Thomas</i>
<i>Chris Phillips</i>	"		<i>C Phillips</i>

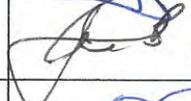
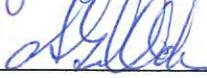
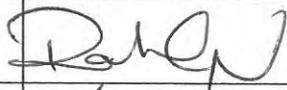
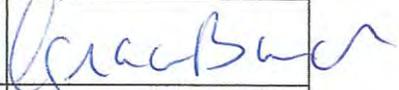
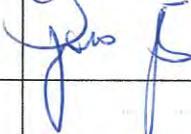
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NAME	ADDRESS	EMAIL	SIGNATURE
GILLIAN TAYLOR	16 DOBBLIGO RD WYNHAM	ordport@hmc.com.au	
JAN GRIFFITHS	34A Koolama St		
Janene Le Baydre	6 Baker St		
Leticia Humphries	19/28 COOLBARRA DR		
Jenni Rogers	4 Hibiscus Dr		
MICHAEL OLSEN	12 DOBLIGO RD		
MANDY HUNTER	3ATO CRT WYNDHAM		
Peter Waters	26 <sup>th</sup> Koolama St		
Rosalena Corpis			
IAN REID	MacCallister		
Pamela Albert	17B DULVERTON		
CHRISTINA BIRCH	WYN		
James Swartz	WYNHAM		

**8. CONFIRMATION OF MINUTES**

**8.1 CONFIRMATION OF MINUTES OF SPECIAL COUNCIL MEETING OF 13 AUGUST 2014**

**RECOMMENDATION**

That Council confirms the Minutes of Special Council Meeting held on 13 August 2014

**COUNCIL DECISION**

**Minute No. 10527**

**Moved: Cr K Wright**

**Seconded: Cr B Robinson**

**That Council confirms the Minutes of Special Council Meeting held on 13 August 2014**

**Carried Unanimously 9/0**

**9. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION**

Statement from Shire President, John Moulden:

The past year has been a tough one for the Shire, requiring Council to make difficult decisions in the 2014-15 budget. The Council will be asked to adopt a deficit budget. Having said this, the deficit is within acceptable limits as defined by the Department of Local Government and will lead to efficiencies and savings that will place the Shire in a good position to return to a balanced budget as early as next year.

The Council is mindful of additional costs being imposed on residents, and attempts to keep rises within reasonable limits, yet we must ensure that rate increases support the increasing costs of service delivery. For 2014/15, the Council will be adopting a 6% rate rise for residential properties but is introducing a new rating model that will see rates levied on some properties increase by 10.8%. Fees and charges are increasing by an average of 6%.

Reductions in Federal Government Financial Assistance Grants have seriously affected the Shire's ability to maintain the levels of service our community has come to expect. The period of significant development within the Shire is over and we are now moving to core service delivery with a focus on regulatory requirements, risk mitigation and both asset and financial sustainability.

The flood events of February and March have exposed the Shire to large unbudgeted expenses, and while the full cost of flood remediation will ultimately be covered by WANDRRA, it has been necessary for the Council to seek an overdraft facility to cover these expenses in the short term. An overdraft is a standard business tool, and the facility will be left in place to provide for the possibility of further unforeseen emergencies.

Occasional financial belt-tightening is not in itself a bad thing, and I am completely confident that the Shire will emerge from this current difficult period a leaner and more efficient organisation.

Moving to sustainable core service delivery comes off a year where we have seen the completion of some significant projects that have been delivered in line with the Council's Strategic Community Plan 2012 – 2022. We commenced the development of a Local Planning Strategy to ensure town planning meets the needs of both residential and business communities. Major projects included the asphaltting of the town's roads, and improved car parking at the East Kimberley Regional Airport along with some major drainage works which will reduce the ongoing risk of flood damage. Further investment in drainage works to alleviate flooding problems in the town centre will occur within this year's budget. The overdue reconstruction of Erythrina Street has been completed, which will solve ongoing maintenance issues. Council has moved to accept significant grant funding which will see a re-invigoration of the Lilly Creek Lagoon boating facilities over the next two years.

Management of the Kununurra landfill site has been improved significantly to the point where we are confident of gaining the Department of Environment Regulation's approval to operate it for up to 10 years more. This should give us a sufficient reserve with which to decommission the current site and set up a new facility when the time comes.

Council is working hard to return to a balanced budget and along with Shire staff we look forward to delivering efficient and effective services and sustainable asset management for our municipality over the next financial year.

Shire President John Moulden asks Cr Keith Wright to make comment. As Chair of the Audit Committee, Keith has keen insight into the current circumstances.

Cr Keith Wright introduces the budget by stressing that from each Councillors perspective the budget was important. He indicated his disappointment at being involved in adopting a deficit budget, his first in 30 years as a Councillor. He again emphasised that with all Councillors working as a team along with the administration, the Shire would survive and would climb out of the situation that it has presently found itself in. He noted that decisions will not be easy but that hard decisions had to be made. A number of difficult decisions had been made in the last 3 or 4 weeks and tonight would be just another example. He implored all Councillors to support the difficult budget.

## **10. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

## **11. DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / NOTICES OF MOTIONS**

Deputation provided by Kim Giddens on behalf of 'Save Wyndham Childcare':

I would like to acknowledge the traditional custodians of this land on which we meet here today, and pay our respects to the elders past and present.

I would also like to acknowledge and thank Mr President John Moulden and Councillors for allowing me the opportunity to speak here tonight on behalf of many

of us within the community that oppose a specific proposal within the Budget, that is, the closure of the Wyndham Child Care Centre.

The Wyndham Child Care Centre has been providing an essential service to the people of Wyndham for over 30 years, and we believe the decision to close the centre will have a significant social and economic impact on the community.

We say it is an essential service for 2 primary reasons, although there are many more arguments that can be made for its importance.

The first, is because quite clearly, without access to child care services, parents of young children simply cannot work.

It doesn't get much more essential than that. The fact is, as a result of this decision, there will be parents that will be forced to make the decision to quit their employment – or leave town.

For important agencies such as education, police and health, that means some staff will be looking to move on within weeks.

And the already difficult job of recruiting in a small, remote town will become all that much harder.

For local families who cannot leave town, who have lived in Wyndham for decades or even for generations, this decision means condemning them to, at best, a single income household.

And this in the context of a Federal Government that wants to apply punitive measures to people who do not work.

The flow on effect of this decision would result in fewer families living in Wyndham. That's fewer people to rent or buy local houses, spend money in local businesses, or volunteer for the local fire, ambulance, marine rescue and other volunteer services.

The second factor that makes child care an essential service, is the role it plays in providing quality early childhood education opportunities. Researchers and policy makers both acknowledge the critical importance of quality early childhood education.

Every child is equal and must be provided with the same opportunity regardless of their background or where they live. Shutting down the Childcare centre will mean that the children in the community of Wyndham will not be exposed to early childhood learning education.

It seems extraordinary to me, that the Shire would actually even propose cutting a service that would result in this level of hardship for the local community, for the sake of saving \$166,000 from a multi-million dollar budget, much less pass it.

Particularly on the basis of no more than 2 short paragraphs within a nearly 200 page Budget document.

The financial detail that purports to justify the closure are vague at best.

There are no detailed costings.

There has been no community consultation.

And there most certainly is no plan in place to support the people of Wyndham in transitioning to another provider or model.

In its current proposal, it is literally a case of cut – and run.

Are the Councillors here present really prepared to make the decision to close the Centre, with all the repercussions detailed above, on the basis of such questionable governance?

It is true, Councillors here tonight preside over the first deficit budget in many years.

The community understand that you must find budget savings.

We appreciate that this means making tough decisions that will result in job losses and reduced services.

But in relation to this I wish to make the following points;

- i) What role is that of local Government, if not to provide core services which are unviable under an economic model? Economic loss in itself cannot be the sole criteria for funding, because, if it were, most, if not all of the services throughout the Shire would also have to go.
- ii) It has been calculated that the Centre costs the Shire approximately \$4,493 per child per annum, or \$141 per visit.

Notwithstanding the questions surrounding the detail used to arrive at these figures, I think the basis of this calculation is unfair and misleading.

As a ratepayer, you contribute to the cost of someone going for a swim at the leisure centre or using the sports ovals – whether you yourself use that facility or not.

And so it is with child care. Particularly given, as already discussed, that the benefits of child care extend beyond the immediate users to the entire community.

Under this model, the Wyndham Child Care Centre costs ratepayers just \$23.75 per annum. **\$23 dollars.**

- iii) By the Budget document's own claim, the level of debt in this budget is "within acceptable limits" and the "Shire is in a good position to return to a balanced budget as early as next year."

Why then, is such a devastating proposal being considered?

In only 3 days, we collected 618 signatures opposing this proposal.

I would suggest from this response that the ratepayers of the Shire of Wyndham East Kimberly are in fact prepared to pay that \$23.

It is on this basis that I request that you keep the Wyndham Child Care Centre open.

## 12. REPORTS

### 12.1 CORPORATE SERVICES

#### 12.1.1 ADOPTION 2014/15 BUDGET

<b>DATE:</b>	2 September 2014
<b>PROPONENT:</b>	Shire of Wyndham East Kimberley
<b>LOCATION:</b>	Shire of Wyndham East Kimberley
<b>AUTHOR:</b>	Natalie Octoman, Director Corporate Services
<b>REPORTING OFFICER:</b>	Natalie Octoman, Director Corporate Services
<b>FILE NO:</b>	FM.05.2
<b>DISCLOSURE OF INTEREST:</b>	The officer discloses a financial interest in this item as salary and conditions of officers are incorporated within the municipal budget.

#### PURPOSE

For the Council to consider adopting the 2014/15 Annual Budget, together with the Strategic Rating Policy and the revised Significant Accounting Policies.

#### BACKGROUND

The 2014/15 draft budget has been in preparation since early 2014, with at least 6 budget briefings and several Council Meetings conducted with elected members and the Executive Management Team.

The fees and charges and elected members allowances were adopted at the Special Council Meeting on 18 March 2014 and all debtors of the Shire were notified of the fee increases that would be applied from 1 July 2014 or in the case of aerodrome fees, 1 January 2015. For completeness, all fees and charges endorsed by the Council have been incorporated into the 2014/15 draft budget. Also adopted at that meeting were the Rates Concession Policy (Rateable Land) and the Rates Exemptions for Charitable Organisations Policy (Non-Rateable Land) to assist the Council in determining community rate concessions and to identify applicable exemptions. Applications were sought from the community and presented at the 13 May 2014 Special Council Meeting whereby the Council resolved those rates concessions that would apply for 2014/15 and 2015/16 and agreed to a transitional period of 12 months in the application of the policies, recognising that they were indeed new, and the community required time to become accustomed to their application.

The Strategic Rating Policy outlines the principles which underpin the proposed 2014/15 rating model, including the objects of and reasons for differential rates, along with the differential general rates and minimum payments to be applied from 1 July 2014. The Policy was endorsed for advertising at the 13 May 2014 Special Council Meeting seeking public submissions. Eleven formal submissions were received by 13 June 2014 when the public submission period closed.

On 24 June 2014, the Council considered the public submissions and the proposed rates model. The proposed rates model was endorsed subject to receiving Ministerial approval where required by legislation. Ministerial approval was sought to impose minimum payments

for vacant land which would result in more than 50% of the properties in the GRV Other Vacant rating category being on minimum rates, along with imposing a rate in the dollar which would result in it being more than twice the lowest differential general rate imposed for UV Mining and UV Pastoral rating categories. Ministerial approval was provided to the Shire on 14 July 2014.

Section 6.2 of the *Local Government Act 1995* requires a local government to prepare and adopt a municipal budget for the financial year ending on 30 June by the 31<sup>st</sup> August in that particular financial year, or to such extended time as the Minister allows. The Shire sought an extension to prepare and adopt the budget from the Minister to 30 September 2014, for which approval was provided on 20 August 2014.

Each of the Council decisions made throughout the process have been captured and forms part of the 2014/15 draft budget.

## **STATUTORY IMPLICATIONS**

### Local Government Act 1995

#### Part 2 – Constitution of local government

#### Division 2 – Local governments and councils of local government

### 2.7. Role of council

- (1) *The council —*
  - (a) *governs the local government's affairs; and*
  - (b) *is responsible for the performance of the local government's functions.*
- (2) *Without limiting subsection (1), the council is to —*
  - (a) *oversee the allocation of the local government's finances and resources; and*
  - (b) *determine the local government's policies.*

### 6.11. Reserve accounts

- (1) *Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.*
- (2) *Subject to subsection (3), before a local government —*
  - (a) *changes\* the purpose of a reserve account; or*
  - (b) *uses\* the money in a reserve account for another purpose,*

*it must give one month's local public notice of the proposed change of purpose or proposed use.*

*\* Absolute majority required.*
- (3) *A local government is not required to give local public notice under subsection (2) —*
  - (a) *where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or*
  - (b) *in such other circumstances as are prescribed.*

- (4) *A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.*
- (5) *Regulations may prescribe the circumstances and the manner in which a local government may set aside money for use for a purpose in a future financial year without the requirement to establish and maintain a reserve account.*

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; and*
  - (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; and*
  - (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;*

*and*

  - (c) *the fees and charges proposed to be imposed by the local government; and*
  - (d) *the particulars of borrowings and other financial accommodation proposed to be entered into by the local government; and*
  - (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; and*
  - (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; and*
  - (b) *the contents of the annual budget; and*
  - (c) *the information to be contained in or to accompany the annual budget.*

### 6.33. Differential general rates

- (1) *A local government may impose differential general rates according to any, or a combination, of the following characteristics —*
  - (a) *the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or*
  - (b) *a purpose for which the land is held or used as determined by the local government; or*
  - (c) *whether or not the land is vacant land; or*
  - (d) *any other characteristic or combination of characteristics prescribed.*
- (2) *Regulations may —*
  - (a) *specify the characteristics under subsection (1) which a local government is to use; or*
  - (b) *limit the characteristics under subsection (1) which a local government is permitted to use.*
- (3) *In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.*
- (4) *If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1)(a) applies.*
- (5) *A differential general rate that a local government purported to impose under this Act before the Local Government Amendment Act 2009 section 39(1)(a) came into operation<sup>1</sup> is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate.*

### 6.34. Limit on revenue or income from general rates

*Unless the Minister otherwise approves, the amount shown in the annual budget as being the amount it is estimated will be yielded by the general rate is not to —*

- (a) *be more than 110% of the amount of the budget deficiency; or*
- (b) *be less than 90% of the amount of the budget deficiency.*

### 6.35. Minimum payment

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*

- (a) 50% of the total number of separately rated properties in the district; or
- (b) 50% of the number of properties in each category referred to in subsection (6),

on which a minimum payment is imposed.

- (4) A minimum payment is not to be imposed on more than the prescribed percentage of —
  - (a) the number of separately rated properties in the district; or
  - (b) the number of properties in each category referred to in subsection (6),

unless the general minimum does not exceed the prescribed amount.

- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —
  - (a) to land rated on gross rental value; and
  - (b) to land rated on unimproved value; and
  - (c) to each differential rating category where a differential general rate is imposed.

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

CP/FIN-3208 – Rates Exemption Policy Charitable Organisations Policy (Non Rateable Land)

CP/FIN-3209 – Rates Concession Policy (Rateable Land)

CP/FIN-3211 – Pricing Principles and Pricing Basis Policy for Fees and Charges

### **FINANCIAL IMPLICATIONS**

The annual budget is the primary means for a local government to manage and allocate its financial resources for 2014/15. The budget also provides the ability to impose rates, which is one of the primary means for a local government to raise income to fund the upcoming year's projects. Should the Council not adopt the budget at this time, the issuing of rates will be delayed further and provide additional pressures on the cashflow management of the Shire.

## **STRATEGIC IMPLICATIONS**

### Strategic Community Plan

Objective 1.4 – Business Innovation, efficiency and improved service:

- 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**

The annual budget process is significant in terms of its importance and also the time and resources required to be committed to the process to ensure its accuracy and timeliness.

The Executive Management Team, Managers and staff within the organisation have been significantly involved in many of the stages outlined below in order to present elected members with each of the proposals throughout the process.

The following outlines the consultation processes that have been undertaken in order to provide the opportunity for both the community and elected members to contribute to the 2014/15 Annual Budget process:

- 28 January 2014 Budget Forum – Timetable, initial budget assumptions and risks were outlined to elected members
- 4 March Budget Forum – Elected members considered the Pricing Principles and Pricing Basis Policy for Fees and Charges, elected member allowances, rating policies and reserves
- 18 March Special Council Meeting – Council adopted the new rating policies and the fees and charges to commence from 1 July 2014, or 1 January 2015 in the case of aerodrome fees
- 3 April – public advertising for Rates Concessions and Exemptions commenced
- 29 April Budget Briefing - Rates concessions for 2014/15 and 2015/16 and rates exemptions were discussed
- 13 May Special Council Meeting – Council adopted the rates concessions for 2014/15 and 2015/16 and noted the rates exemptions. Council also adopted the Strategic Rating Policy and proposed rates in the dollar for advertising
- 22 May – local public notice in the Kimberley Echo for the proposed rates in the dollar for 4 weeks on 22 May, 29 May, 5 June and 12 June
- 24 June – Council considered the public submissions in relation to the proposed rates in the dollar and minimum payments, and adopted the proposed rating model for inclusion in the 2014/15 budget
- 14 July – Ministerial approval of the proposed general rates and minimum payments was granted

- 13 August Budget Briefing – Elected members considered the financial trends of the Shire; what’s happened to date and the next steps. Recommendations from management were provided on staffing levels, proposed funding changes, loans, community contributions, and asset management for elected member consideration
- 19 August Budget Briefing – Elected members considered the recommendations provided in the previous briefing and discussed the budget in detail along with the additional measures required to enable budget adoption along with consideration of items beyond 2014/15
- 20 August – Ministerial approval for an extension to have the annual budget adopted was granted

## **COMMENT**

The 2014/15 Budget has been compiled based on the priorities within the Strategic Community Plan, outcomes from the budget briefings attended by elected members and staff, previous Council resolutions, an analysis of risk, along with various statutory requirements of the *Local Government Act 1995* and related *Local Government (Financial Management) Regulations 1996*.

### Financial Overview and Trends

The East Kimberley has seen the benefits of economic development in the past where there have been clear decisions of the State Government in particular, to assist in improving critical infrastructure and service provision to the community, which is critical in stimulating economic development. This is particularly evident in the graphs below which show expenditure and revenue both increasing in 2009/10 and significant funds expended from 2010/11 onwards reflecting the prior year’s underspend and effectively the “catch-up” of projects that had not been completed in prior years.

Operating income spiked in 2011/12 which is reflective of a once-off double in the local roads grants and an additional \$1 million in general purpose grants, both from the Financial Assistance Grants Scheme (FAGS) due to prepayments being made; along with Western Australia Natural Disaster Relief and Recovery Arrangements (WANDRRA) and additional rating revenue.

The increase in FAGS was clearly a once-off, as contributions reduced by approximately \$0.715 million thereafter and the prepayments ceased to be made after 2012/13.

Rating revenue, while increasing each year, has not sustained the increases in costs for items such as utilities, insurance and employee costs since 2012/13 at least. Only a \$0.379 million increase in 2012/13 rating revenue was generated as a result of a reduced rate in the dollar based upon valuation increases. This would have been barely enough funds to cover Enterprise Agreement increases for employees let alone increases in other fixed costs such as utilities and insurance. It is generally seen that if a local government doesn’t raise rates to at least cover employee costs, then services cannot be maintained at their current levels.

Capital income and expenditure have seen the most volatility which is expected when grant funds are generally received for infrastructure based programs. Again, the significant spend in 2010/11 reflects the expenditure of the funds carried forward from prior years along with a range of capital projects up to now associated with the East Kimberley Development

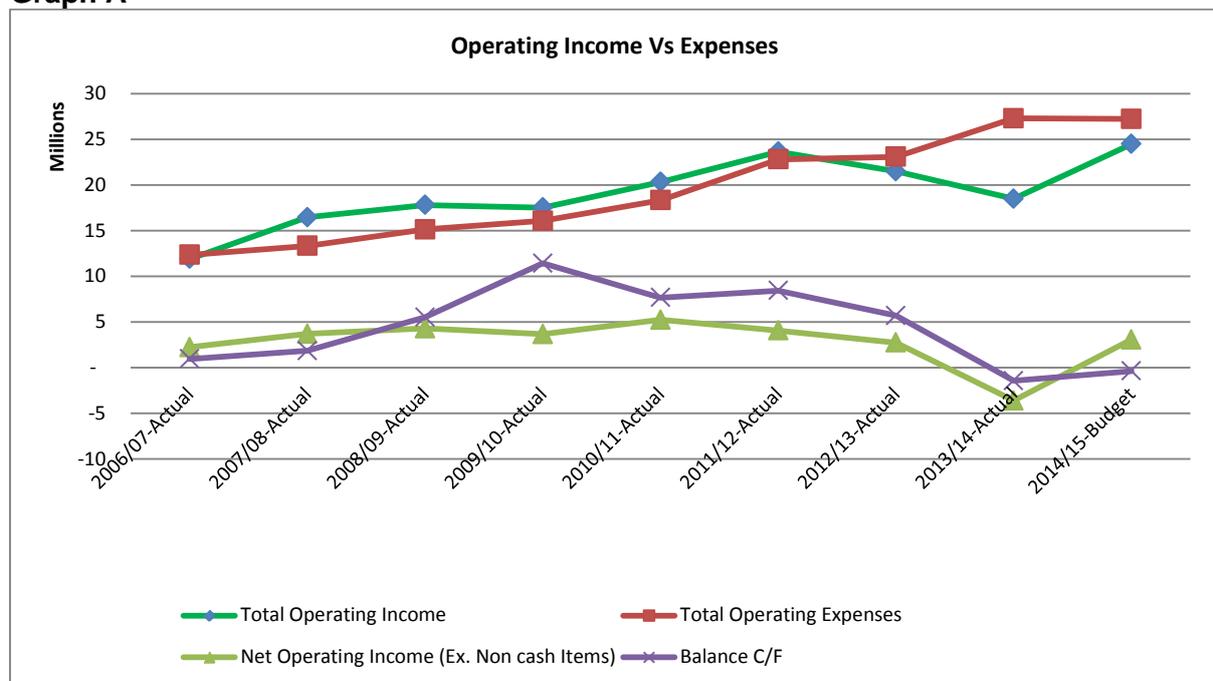
Package, Regional Road Group, Roads to Recovery and Royalties for Regions funding. Some of the significant items include the purchase and fit-out of the new administration building, the East Kimberley Regional Airport Upgrade, numerous drainage programs, Anthons Landing in Wyndham, the Kununurra Community Oval, Ivanhoe Brigade Shed, Coolibah Drive, Erythrina Street, Landfill Upgrade and many more.

The financial ratios calculated in the 2012/13 Audited Financial Statements indicate that the Shire's own source revenue coverage ratio (being operating revenue minus operating expense divided by own source operating revenue) was negative 0.10 (excluding the significant revenue relating to the initial recognition of land under the Shire's control). A negative ratio indicates that the Shire will not be able to maintain both its operational service levels and asset base over the longer term.

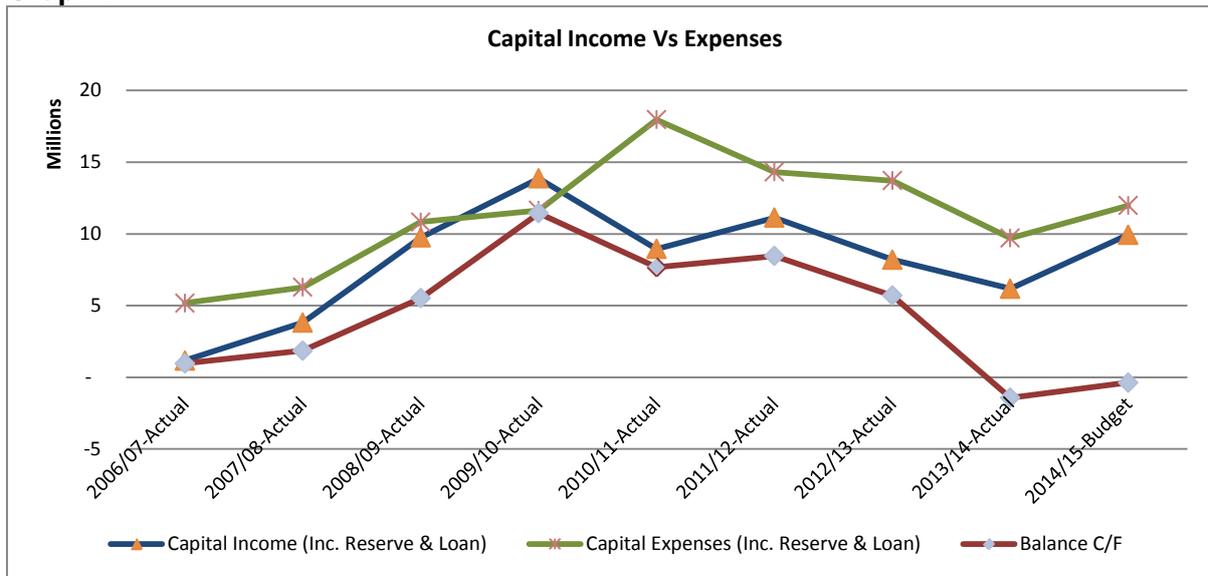
These trends make it clear that the period of significant development is over and the Shire needs to go back to core service delivery and sustainable asset management.

In order to address this, both expenditure and revenue needed to be seriously reviewed with expenditure in particular, reducing where possible. This is discussed in more detail further into this report.

**Graph A**



**Graph B**



The 2014/15 budget process initially incorporated a range of projects that aligned with the Strategic Community Plan with a key focus on asset management and building capacity within the organisation. With these factors in mind, and recognising that the Shire had a cumulative \$15.345 million asset management gap for 2013 alone; the bottom line would have been a \$5.8 million deficit that was clearly unaffordable and not allowable in accordance with the legislation.

The Executive Management and Leadership teams reviewed every general ledger account by resource (eg. materials, salaries, electricity) within the organisation to determine where efficiencies could be made, programs reduced or revenue targets increased for those areas where there was some confidence that the target could be achieved during 2014/15. In conjunction with this, expenditure was reviewed in terms of risk; funding contributions were reviewed where Shire funding was required; debt capacity was discussed with the Western Australia Treasury Corporation (WATC) and service levels were reviewed.

### Impact on Rates

It is important that the Council ensures that rate increases are in line with the increasing costs of service delivery.

The Council sought public comment on the revised Strategic Rating Policy in May which outlines the principles that underpin the 2014/15 rating model. The Policy utilised five (5) principles being:

1. Equity
2. Incentive
3. Administrative Efficiency
4. Compliance
5. Sustainability

As outlined in the Policy, the Shire has a diverse mix of geographically located and land use properties. The differential rates applied will ensure greater equity and contribution of rates according to land use, zoning or a combination of these. This is the first year that the differential rating model (including minimum payments) has attempted to align with the current Town Planning Scheme No. 7 Kununurra and Environs (TPS7) and the current Town

Planning Scheme No. 6 Wyndham Townsite (TPS6) to this extent, in an effort to ensure greater equity across the differential rating categories.

After consideration of the rating principles and the alignment of the rating differential model to the Town Planning Schemes, the result is outlined in the table below:

<b>2013/14 Differential Rating Category</b>	<b>2014/15 Differential Rating Category</b>
GRV – Townsite GRV – Other	GRV – Residential GRV – Other Vacant GRV – Commercial GRV – Industrial
UV – Rural Residential	UV – Rural Residential
UV – Pastoral	UV – Pastoral
UV – Other	UV – Commercial/Industrial UV – Other
UV – Rural Agriculture 1	UV – Rural Agriculture 1
UV – Rural Agriculture 2	UV – Rural Agriculture 2
UV – Mining	UV – Mining

Essentially, the GRV Townsite and GRV Other rating categories have been expanded to separately identify rateable land that is deemed to be vacant land (unimproved land); or land that is primarily used for either commercial or industrial purposes. The objects of and reasons for imposing a differential rate for each category are outlined in detail within the Policy, and is an attempt to more equitably align the impact of these land uses on the Shire’s provision of services, facilities and infrastructure to the community. It is also recognising that the rates applied to these land uses in the past have not necessarily been reflective of the associated impacts their operations have on the Shire’s infrastructure in particular.

The new GRV Residential rating category is classified as the “base rate” from which all other differential rates that holds a GRV value is calculated. In applying the new rating model, multipliers are applied to each of the GRV categories in order to determine the revised rate in the dollar. For example, a multiplier of 1.5 times the base rate in the dollar will be applied to GRV Other Vacant land; and for 2014/15 a multiplier of 1.1 times the base rate in the dollar has been applied to the new categories of GRV Commercial and GRV Industrial. This is transitional also in that after 5 years, the GRV Commercial rate in the dollar is intended to reach 2 times the base rate and be capped; along with the GRV Industrial rate in the dollar reaching 1.7 times the base rate and be capped.

As also outlined in the Policy, the UV Rural Residential and the UV Commercial/Industrial rating categories are transitional. The intent is for the Shire to work through the legislative process required to have GRV values placed on these land parcels given what the land is being used for. This is quite a lengthy process, and could take between 12 months to 2 years to achieve, but would certainly ensure that the rating model is as equitable as possible. The risk of undertaking the process and formally applying to the Minister for the land to be GRV valued may be a reduction in revenue depending upon the valuations that are provided by the Valuer-General. Any reduction in revenue would ultimately need to be made up through a higher rate in the dollar being applied to compensate overall rating revenue.

The rating model will generate \$9,180,615 in rates for 2014/15; an increase of \$1,584,281 from 2013/14. The recommended increase of 6% for GRV Residential is considered to be the base increase. As outlined above, and in the Strategic Rating Policy, the multipliers are applied to the GRV Residential rate in the dollar so that for example, the GRV Other Vacant rate in the dollar is set at 1.5 times the GRV Residential rate in the dollar. UV Rural

Residential has a 10.8% increase applied on the basis that the rural residential properties are considered to be residential and should therefore contribute to the rate base equivalent to residential properties with a GRV valuation. Similarly, Rural Agriculture 2 properties may also be perceived in this manner, therefore the same percentage increase is to be applied.

As part of establishing the rating model, the Council resolved for 3% of the overall increase in rating income, being an estimated \$275,220 is transferred into a newly created Asset Management Reserve for asset renewal purposes. This is not an uncommon strategy among local governments with the City of Swan for example, transferring 3% from an overall increase of 5% into an Infrastructure Reserve in both 2013/14 and they are proposing to do the same in 2014/15. It is intended that the Shire will utilise these funds for part of the rural road maintenance program in 2014/15.

### Fees and Charges

On 28<sup>th</sup> of January 2014 the Pricing Principles and Pricing Basis Policy for Fees and Charges was adopted by the Council, which was used as an informing document to assist with the review of fees and charges by Officers.

At the 18 March Special Council Meeting, the fees and charges that would apply from 1 July or 1 January 2014 in the case of aerodrome-related charges were adopted, and all debtors were notified to ensure that both the community and commercial operators had sufficient time to be informed and to inform their respective customers. The total amount anticipated to be raised through fees and charges for 2014/15 is \$7,345,304 compared to \$7,227,455 in 2013/14. While fees and charges were increased mostly by 6%, there was a once off contribution associated with the Wyndham Prison Work Camp that will not be received in 2015/16, hence the overall increase in revenue from fees and charges is just under 2% compared to 2013/14.

### Employee Costs

It is clear that during the times of economic development the organisation has taken on new services such as security and screening at the airport, extended landfill hours, and new subdivisions and redevelopment of Whitegum / Wahlarring Park that has resulted in additional operating and maintenance costs and therefore additional staff. While development has slowed, some of these new service levels are still required to be undertaken by the Shire, but it is clear that the Shire cannot afford to maintain its current staffing levels, which will have an impact on services provided to the community.

Accordingly, the Executive Management Team has reviewed their respective Directorates and considered staffing levels in conjunction with service levels. Robust discussions have been held with elected members as to the positions that will be required to be removed from the organisation and what this will mean in terms of reduced service provision.

In 2013/14 there were 109.99 Full Time Equivalent (FTE) positions funded within the budget. This included allowances for casual staff and part-time staff, which compares to a total of only 78.5 FTE positions in 2009/10. While it was previously mentioned that the airport and landfill have increased in numbers due to extended service provision, it is clear that the overall increase in staffing levels across the organisation is not sustainable moving forward.

Across the organisation there will be a total of 21.9 FTE positions lost. The 21.9 FTE positions incorporate 2 new positions proposed that will now not be filled; 4.4 FTE's that are currently vacant that will not be filled; 4.5 FTE's that would normally be filled by various casuals and 11 redundancies.

The budgeted FTE's for 2014/15 are 94.97 with a budget of \$10,472,574 compared to \$10,473,057 in 2013/14. This amount includes gross salaries and wages, payroll allowances, superannuation, termination payments, non-payroll allowances, workers compensation insurance, fringe benefits tax, recruitment and relocation expenses, training, protective clothing and uniforms. The full year savings impact of the position reductions will not occur until 2015/16 due to some positions not being vacant as at 1 July 2014, some positions have been filled with casuals for the past couple of months and other positions are currently occupied. The estimated savings in 2015/16 that will be in addition to those identified in 2014/15 are \$961,042 which is based on a full year where those positions are not filled (\$472,395) and redundancy payments (\$488,647) that won't be made in 2015/16.

The reduction in the number of positions within the organisation will impact on the services and service levels that are provided to the community. It does however provide an opportunity for staff to question current practices and ensure that processes are more efficient and effective than they may have been in the past.

Reducing staffing levels is never an easy discussion to have, or decision to make, and there are clear processes within the current Enterprise Agreement and Employment Contracts that must be followed. All staff will be advised of the proposed budget including the overall position reductions, following release of this report to the community. Specific discussions will be held with affected employees following the day of the budget adoption. The identification of specific positions that will be affected must remain a confidential matter until a formal decision of the Council has been made.

### Service Level Impacts

The area with the largest impact on the community is the proposed closure of the Wyndham Child Care Centre. The Wyndham Child Care Centre has been the subject of numerous discussions with elected members in the past where questions have been raised as to the value that this service provides to the community compared to the overall cost to the Shire of providing this service.

While it is clear that the Centre provides a service to the community, there were a total of 37 children throughout the year that utilised the service for 2013/14 with a total of 1,183 visits. For 2013/14 the Child Care Centre cost the Shire approximately \$166,244 (net excluding depreciation and administration overheads) to operate. This equates to the Shire contributing approximately \$4,493 per child or \$141 per visit which is clearly unaffordable for the Shire to continue.

Pre-cyclone clean-ups are also a service that is proposed to no longer continue. In the past, the pre-cyclone clean-ups appear to be typically used by the community for cleaning up not only green waste but washing machines, fridges and numerous other items that are clearly not in accordance with the intention of a pre-cyclone clean-up. It is recognised that uncontaminated green waste can be disposed of at the landfill for free (up to 1m<sup>3</sup> daily which is equivalent to 1,000L or approximately 4 x 240L green domestic rubbish bins); steel recyclable goods are also accepted free of charge, and the community should be utilising this facility for the disposal of their waste throughout the year.

Further discussions occurred with elected members around cumbungi management and the responsibility of the Shire in this regard. Lake Kununurra whilst a community asset; is not owned or controlled by the Shire past the water bank edge. An ongoing spraying program is incorporated into the current parks and gardens maintenance program that will facilitate the management of cumbungi around the Lake Kununurra foreshore, therefore the Shire is not progressing with the flood damage clean-up or future cumbungi harvesting and major eradication program that was initially planned.

Other areas that will be affected include reduced operating and maintenance across the Shire such as lawn-mowing (reducing this through the dry season and maintaining it through the wet), reducing the hours that rangers have for litter patrols, patrols for campers at night, other inspections, and general ranger functions. There will also be no specific focus on providing assistance to sporting clubs or provision of recreation services to Wyndham.

### Funding Changes Proposed

In prior years the Country Local Government Fund (CLGF) at both a Regional and a Shire level has provided funds for the development of key worker housing which has been in line with the State Government priorities around the provision of key worker housing. The Shire's intention was to purchase housing for staff and to develop Waterlilly Place for a mixture of Shire staff and commercial rental opportunities. The agreement with the Department of Regional Development and Lands required a \$1 million funding contribution from the Shire over a two year period. Based on the reduction of positions proposed and the number of houses required to assist in attracting and retaining skilled staff, it is proposed that the Waterlilly Place development not proceed and that investigations take place as to the opportunity for selling the land dependent upon the market conditions.

As part of the Regional CLGF contribution, the Shire received \$956,842 in July 2014. It is proposed that these funds be returned so that they can be reallocated to key worker housing elsewhere in the region.

There is currently \$771,887 that has been received from the CLGF related to the Shire component (not the Regional CLGF) and is required to be spent by the Shire. Any CLGF funding is usually quite specific in terms of what CLGF funds can be allocated to and it generally must be infrastructure based, on a project that has not yet commenced and where current Shire staff costs are not being allocated as these cannot be recouped from the CLGF.

While the Shire would be required to seek the approval from the Department of Regional Development and Lands, it is proposed that a variation to the current funding agreement be sought in order to allocate the \$771,887 to the following projects:

- \$123,000 2014-15 Lilly Creek Lagoon Boating Facilities: Shire Contribution
- \$212,934 2015-16 Lilly Creek Lagoon Boating Facilities: Shire Contribution
- \$200,000 Drainage Upgrade – Konkerberry Drive
- \$26,250 Collapsed Drain, Miniata Street
- \$65,000 Seal Entry from Victoria Highway, Egret Close
- \$30,203 Widen Section of Road, Lake View Drive
- \$73,500 Reinstate Drainage Entry Points, M1 Channel, Weaber Plains Road
- \$21,000 Kerb Renewal, Townsite
- \$20,000 Finalise fit-outs of new houses in Kununurra

The projects listed above are once-off and therefore do not pose an ongoing funding issue by utilising external funds instead of Shire funds. They have also been assessed as being either high-risk or in accordance with resolutions of Council. It should be noted that works cannot commence until the Department of Regional Development and Lands approve a variation in the funding agreement and if a variation is not forthcoming, then the works cannot proceed without alternative funding sources available.

## Borrowings

The Shire currently has a debt portfolio for a range of items including drainage, staff housing, landfill and recreation purposes. There is currently \$144,415 in loan funds that were drawn down in 2012/13 for the purchase and fit-out of the new administration building that remain unspent. In accordance with the requirements of the *Local Government Act 1995*, if the Council wish to modify the purpose of the loan, it either needs to be identified in the annual budget, or local public notice must be provided.

It is proposed that \$135,000 of the unspent funds are utilised in 2014/15 for a different purpose being:

- \$48,000 Wyndham Administration Building Upgrade – to repair the collapsing ceiling in the library and to remediate the electrical supply to the building upon receipt of an electrical safety report;
- \$50,000 Kununurra Business and Structure Planning – being the Shire's contribution required for the Kununurra Civic Centre and East Lilly Creek Business Plan and Structure Plans (\$100,000 was contributed from the Northern Planning Fund); and
- \$28,000 ICT System Development – to implement more efficient payroll leave management and a more effective system to create, review, modify and publish the agenda and minutes for Council and Committee meetings;
- \$9,000 Furniture and security for the Kununurra Administration Building in order to ensure that records are secure.

While this proposal will not fully expend the loan funds, the \$9,415 remaining will be restricted to ensure that they may be utilised in the future as the Council determines.

Officers are also proposing that a new loan be established for infrastructure and building purposes for 2014/15. This will allow for the remaining capital projects that require Shire funding to be completed given the legislative requirements or risk assessments that have been undertaken. The items that this loan would fund include:

- \$10,496 Land Subdivision Costs for SES Shed
- \$26,000 Kununurra Pound Improvements
- \$20,857 Reconstruct Sections of Weaber Plain Road
- \$53,333 Erythrina Street – Final Reconstruction
- \$26,362 Research Station Road – Reconstruct Sections
- \$82,085 Mills Road Reconstruct Sections
- \$41,085 Ivanhoe Crossing – Repairs for Re-Opening
- \$43,000 Mangaloo Street – Black Spot Improvements

While a debt management policy is yet to be developed, generally loans should only be taken out for inter-generational assets such as roads, buildings, drainage and other infrastructure and not for items such as plant and equipment. Each of the projects listed above meet this criteria, although they will be subject to the WATC loan approval. If WATC approval is not forthcoming, then alternative funding sources will be required prior to works being undertaken.

The purchase of the new Administration Building saw the establishment of a \$1.5 million bridging loan taken out with full repayment required after 2 years. This was based upon the Shire selling the old land and building at the old site near the Kununurra Leisure Centre. As there is no immediate intention to sell this land, it is proposed to take out a \$1.5 million loan over a 10 year period in order to fund the immediate repayment. This could be interpreted as essentially extending the payment terms of the current loan.

### Other Areas Considered in the Review

The Shire is proposing to essentially finish off the current capital projects and undertake minimal new ones in 2014/15. All new capital items are proposed to be funded from CLGF, loans or reserves, with very little Shire funds being utilised. This will have an impact on the required ratios to gain Roads to Recovery Federal funding. They do however analyse a five-year average of Shire funded capital programs whereby it is hoped that the program may be able to increase in future years to meet the ratio requirements.

Essentially all feasibility or planning projects that were suggested have been removed where possible. This is in recognition that the Shire will not have a significant amount of funding to progress with the plans in the near future and shouldn't rely solely on the State Government to fund them, particularly as the State do not provide ongoing operational or maintenance funds associated with any new facility.

The plant replacement program has been significantly reduced from an initial \$0.898 million to an estimated \$0.029 million whereby there will be one vehicle sold, and only one replaced which currently has a high cost to maintain.

All maintenance program allocations have been analysed and reduced where possible.

Leases for staff housing were reviewed to determine those that the Shire may be able to break the lease on given the number of houses required for staff has reduced.

The proposed visitor bay rubbish service that was discussed at a recent elected member briefing session is not progressing due to the ongoing costs of service.

Street lighting was reviewed to determine if the lights could be turned off at midnight in residential areas generating savings for the Shire. Unfortunately without funding for an upgrade, the current street lights do not operate this way. The lights are not on a timing circuit but are controlled by lux (ie. automated sense of light/darkness). The streetlights effectively switch on at a certain level of darkness and switch off again at a particular level of daylight, therefore the Shire pays for street lighting at a fixed rate per pole based on the wattage and type of globe.

Discussions were also had about the level of insurance that the Shire holds and whether the claims history supports the premiums that have been paid. While the insurance premiums clearly outweigh the claims history, the majority of elected members believed that reducing the premiums and not insuring some larger assets was too large a risk and all that was required was a large incident that the Shire couldn't afford to pay for.

Throughout 2014/15 there will be a review on the assets held by the Shire and those that the Shire may have the potential to sell to either incorporated bodies, community groups or the community in general. Having a high level of assets on the balance sheet will generally increase the amount of ongoing maintenance and insurance costs for the Shire, therefore a serious review will be required.

Other areas of focus are leases. The Shire holds both community and commercial leases with various organisations. It has only been in recent times that valuations have been sought and recommended to the Council. There are many leases that are currently on peppercorn (\$1) rental or seriously under-market values which need to be reviewed in accordance with each individual lease term. It will take some time to achieve given the number of leases held, but is certainly an area that officers are recommending be focussed on in the upcoming years.

Community contributions were also reviewed and discussed with elected members. The table below outlines some history of some of the 'cash' community contributions (excluding in-kind officer time) provided by the Shire:

Item	2009/10 \$ mil	2010/11 \$ mil	2011/12 \$ mil	2012/13 \$ mil	2013/14 \$ mil	Proposed 2014/15 \$ mil	2014/15 Comments
Rates Concessions	0.132	0.139	0.161	0.200	0.071	0.040	Approved by Council
Community Grants	0.062	0.071	0.061	0.071	0.062	0.053	Approved by Council
Quick Grants	0.005	0.012	0.012	0.011	0.007	0.008	
Economic Development Grants	0.025	0.012	0.049	0.050	0.048	0.043	<ul style="list-style-type: none"> <li>• \$15k EK Marketing Group</li> <li>• \$10k Grammar School</li> <li>• \$10k Kimberley Zone</li> <li>• \$5k Small Business Awards</li> <li>• \$2,500 Economic Development Forum</li> </ul>
Sponsorship – Other Economic Services	0.028	0.005	0.008	0.064	0.063	0.040	<ul style="list-style-type: none"> <li>• \$30k Ord Valley Muster</li> <li>• \$5k Wyndham Stars on the Bastion</li> <li>• \$5k Barramundi Concert</li> </ul>
Rubbish Disposal – Community Support						0.020	Ad-hoc requests for fee waivers considered by the Council
Ag Oval Surrounds Maintenance	0.006	0.006	0.006	0.009	0.005	0.010	Includes salaries and overheads, plant costs and materials
Agricultural Oval Maintenance	0.025	0.030	0.029	0.025	0.029	0.031	Includes salaries and overheads, plant costs and materials
Historical Society	0.008	0.009	0.006	0.009	0.012	0.022	Includes building maintenance, garden maintenance and insurance
East Kimberley Tourism House	0.002	0.011	0.011	0.010	0.010	0.017	Includes building maintenance and insurance
<b>TOTAL</b>	<b>0.293</b>	<b>0.295</b>	<b>0.343</b>	<b>0.449</b>	<b>0.307</b>	<b>0.284</b>	

#### Summary of 2014/15 Proposed Budget

The 2014/15 Budget for the Shire is considered to be one of the most difficult for many years given the period of significant economic development has effectively concluded. This is not dissimilar to the Shire of Broome nor the Pilbara region that were in a similar situation last financial year after a similar period of growth.

As outlined above, the initial budget result was a potential \$5.8 million deficit. This would have been significant given the Shire would normally operate within an estimated \$5-10 million capital program and a \$25 million operating program (estimated \$30-35 million overall program). With all the savings measures incorporated, the potential \$5.8 million deficit has reduced to a \$616,447 deficit.

Section 6.34 of the *Local Government Act* 1995 allows for a budget deficit of less than 10% of general rates. Certainly, it is not the preferred outcome for the Shire, and further measures outlined below will be investigated and the savings applied to the deficit throughout the year. The Shire needs to operate a deficit budget for a period of time to enable it to respond to major Federal and State funding cuts, cost increases, and reposition its service provision to position itself for more positive budget outcomes in the future.

### Future Considerations

Moving forward, the budget deficit needs to be rectified. While the savings measures proposed are difficult, these are the only options at this stage to ensure that the Shire can work towards a sustainable future.

In order to adopt a balanced budget for 2015/16, the Shire will not only need to source this year's deficit, as the effect is cumulative, the overall funds required to return to a balanced position is \$1,232,894.

Based on the savings identified throughout this report, many do not reflect a full-year impact. Therefore by reducing the costs this year, it will have an increased flow-on impact into 2015/16. Some can be estimated; and others can be highlighted although they will be dependent upon future Council decisions, and include the following:

<b>Item</b>	<b>2015/16 Estimated \$</b>	<b>Favourable / Unfavourable \$ Impact</b>
Full year salaries and overheads savings from reduction in FTE positions	472,395	Favourable
Redundancy costs will not be incurred in 2015/16	488,647	Favourable
Staff housing leases not continuing	94,659	Favourable
Legal cost reductions in 2015/16	80,000	Favourable
Sale of Boobiialla housing is once-off revenue in 2014/15	(365,000)	Unfavourable
Potential net result of leasing opportunity for Youth Centre	Future decision	Unknown
Additional rating revenue from Year 2 of Implementation	Future decision	Unknown

The items above total \$770,701 (excluding those that require a future decision). This amount therefore recoups the 2014/15 deficit and provides some relief in recovering the cumulative impact in 2015/16.

There were others areas proposed to the elected members, but these require further analysis prior to a decision being made. Any decisions subsequent to the budget adoption will be applied to the deficit in the 2014/15 mid-year budget review process in order to further reduce the amount where possible. Other areas included:

- Review of the Wyndham Pool and Kununurra Leisure Centre patronage and hours of operation
- Potential leasing opportunity for the Kununurra Youth Centre
- Review of land and buildings to clearly determine those that the Shire should be responsible for and any potential opportunities for sale, co-location or lease
- Review of the library patronage and hours of operation for the Shire-based hours

### **ATTACHMENTS**

Attachment 1 – Draft Budget 2014/15

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

Attachment 3 – CP/FIN-3201 – Significant Accounting Policies (Revised)

Attachment 4 – CP/FIN-3200 – Strategic Rating Policy

### **VOTING REQUIREMENT**

Absolute Majority

*Note that each recommendation should be voted on separately.*

## **RATING ZONE CATEGORIES**

It is recommended that that rating categories outlined in CP/FIN-3200 Strategic Rating Policy are adopted.

### **OFFICER'S RECOMMENDATION 1**

That Council adopt the revised CP/FIN-3200 Strategic Rating Policy which incorporates the following categories for 2014/15 rating purposes:

#### GRV Residential

Includes all GRV valued land within the town site which is used primarily for residential purposes with the exception of Transient Accommodation and as outlined in Appendix A of the Strategic Rating Policy.

#### GRV Other Vacant

Includes all GRV valued land within the town site which is deemed to be vacant land (unimproved land).

#### GRV Commercial

Includes all GRV land which is used primarily for commercial purposes, and may include land uses such as caravan parks, fast food outlets, hotels, restaurants, boarding houses or veterinary consulting rooms as outlined in Appendix A of the Strategic Rating Policy.

#### GRV Industrial

Includes all GRV valued land which is used primarily for industrial purposes and as outlined in Appendix A of the Strategic Rating Policy.

#### UV Rural Residential

Includes all UV valued land located outside the gazetted town site that is zoned Rural Living, Rural Smallholding and Special Rural which is used primarily for or capable of being used primarily for rural residential purposes.

#### UV Pastoral

Includes all UV valued land located outside the gazetted town site which is used or capable of use primarily for pastoral purposes. Properties such as these have the characteristics of a commercial operation in an undeveloped and sparsely populated area.

#### UV Commercial/Industrial

Includes all UV valued land located outside the gazetted town site that is used primarily for, or capable of being used primarily for commercial, industrial and/or tourism purposes.

#### UV Rural Agriculture 1

Includes all UV valued land located outside the gazetted town site which is zoned Rural Agriculture 1 or General Rural which is used or capable of being used primarily for extensive agriculture, agroforestry and/or horticulture purposes.

#### UV Rural Agriculture 2

Includes all UV valued land located outside the gazetted town site which is zoned Rural Agriculture 2 which is used primarily for, or is capable of use primarily for intensive agriculture and/or horticulture purposes.

#### UV Mining

Includes all UV valued land located outside the gazetted town site which is used primarily for mining purposes.

#### UV Other

Includes all UV valued land located outside the gazetted town site which is not otherwise rated as Rural Residential, Pastoral, Rural Agriculture 1, Rural Agriculture 2, or Mining.

### **COUNCIL DECISION**

#### **Minute No. 10528**

**Moved: Cr B Robinson**

**Seconded: Cr D Spackman**

**That Council adopt the revised CP/FIN-3200 Strategic Rating Policy which incorporates the following categories for 2014/15 rating purposes:**

#### **GRV Residential**

**Includes all GRV valued land within the town site which is used primarily for residential purposes with the exception of Transient Accommodation and as outlined in Appendix A of the Strategic Rating Policy.**

#### **GRV Other Vacant**

**Includes all GRV valued land within the town site which is deemed to be vacant land (unimproved land).**

#### **GRV Commercial**

**Includes all GRV land which is used primarily for commercial purposes, and may include land uses such as caravan parks, fast food outlets, hotels, restaurants, boarding houses or veterinary consulting rooms as outlined in Appendix A of the Strategic Rating Policy.**

#### **GRV Industrial**

**Includes all GRV valued land which is used primarily for industrial purposes and as outlined in Appendix A of the Strategic Rating Policy.**

#### **UV Rural Residential**

**Includes all UV valued land located outside the gazetted town site that is zoned Rural Living, Rural Smallholding and Special Rural which is used primarily for or capable of being used primarily for rural residential purposes.**

**UV Pastoral**

Includes all UV valued land located outside the gazetted town site which is used or capable of use primarily for pastoral purposes. Properties such as these have the characteristics of a commercial operation in an undeveloped and sparsely populated area.

**UV Commercial/Industrial**

Includes all UV valued land located outside the gazetted town site that is used primarily for, or capable of being used primarily for commercial, industrial and/or tourism purposes.

**UV Rural Agriculture 1**

Includes all UV valued land located outside the gazetted town site which is zoned Rural Agriculture 1 or General Rural which is used or capable of being used primarily for extensive agriculture, agroforestry and/or horticulture purposes.

**UV Rural Agriculture 2**

Includes all UV valued land located outside the gazetted town site which is zoned Rural Agriculture 2 which is used primarily for, or is capable of use primarily for intensive agriculture and/or horticulture purposes.

**UV Mining**

Includes all UV valued land located outside the gazetted town site which is used primarily for mining purposes.

**UV Other**

Includes all UV valued land located outside the gazetted town site which is not otherwise rated as Rural Residential, Pastoral, Rural Agriculture 1, Rural Agriculture 2, or Mining.

**Carried Unanimously 9/0**

## **OFFICER'S RECOMMENDATION 2**

That the Council, pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995*, and in accordance with the revised CP/FIN-3200 Strategic Rating Policy imposes general differential rates and minimum payments on Gross Rental Values and Unimproved Values for the 2014/15 financial year as follows:

<b>Rating Category</b>	<b>Rates in the Dollar</b>	<b>Minimum Payments</b>
GRV Residential	8.8623 cents	\$1,034
GRV Other Vacant	13.2935 cents	\$1,034
GRV Commercial	9.7485 cents	\$1,034
GRV Industrial	9.7485 cents	\$1,034
UV Rural Residential	0.9335 cents	\$1,034
UV Pastoral	2.9471 cents	\$1,034
UV Other	0.6006 cents	\$1,034
UV Commercial/Industrial	0.6278 cents	\$1,034
UV Rural Agriculture 1	0.8878 cents	\$1,034
UV Rural Agriculture 2	0.6278 cents	\$1,034
UV Mining	25.7167 cents	\$830

## **COUNCIL DECISION**

Minute No. 10529

Moved: Cr K Wright  
Seconded: Cr G Taylor

That the Council, pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995*, and in accordance with the revised CP/FIN-3200 Strategic Rating Policy imposes general differential rates and minimum payments on Gross Rental Values and Unimproved Values for the 2014/15 financial year as follows:

<b>Rating Category</b>	<b>Rates in the Dollar</b>	<b>Minimum Payments</b>
<b>GRV Residential</b>	<b>8.8623 cents</b>	<b>\$1,034</b>
<b>GRV Other Vacant</b>	<b>13.2935 cents</b>	<b>\$1,034</b>
<b>GRV Commercial</b>	<b>9.7485 cents</b>	<b>\$1,034</b>
<b>GRV Industrial</b>	<b>9.7485 cents</b>	<b>\$1,034</b>
<b>UV Rural Residential</b>	<b>0.9335 cents</b>	<b>\$1,034</b>
<b>UV Pastoral</b>	<b>2.9471 cents</b>	<b>\$1,034</b>
<b>UV Other</b>	<b>0.6006 cents</b>	<b>\$1,034</b>
<b>UV Commercial/Industrial</b>	<b>0.6278 cents</b>	<b>\$1,034</b>
<b>UV Rural Agriculture 1</b>	<b>0.8878 cents</b>	<b>\$1,034</b>
<b>UV Rural Agriculture 2</b>	<b>0.6278 cents</b>	<b>\$1,034</b>
<b>UV Mining</b>	<b>25.7167 cents</b>	<b>\$830</b>

**Carried Unanimously 9/0**

## **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 a 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 the *Local Government Act 1995* 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 the *Local Government Act 1995*.

Section 6.35 (4) of the *Local Government Act 1995* provides that approval is required to impose a minimum payment on more than 50% of separately rated properties however, section 53 of the *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 3**

That the Council adopt a Waste Management Charge to be imposed on all rated properties in accordance with section 66 of the *Waste Avoidance and Resource Recovery Act 2007* at a rate in the dollar for 2014/15 of:

GRV Residential	0.0001¢
GRV Other Vacant	0.0001¢
GRV Commercial	0.0001¢
GRV Industrial	0.0001¢
UV Rural Residential	0.0001¢
UV Pastoral	0.0001¢
UV Other	0.0001¢
UV Commercial/Industrial	0.0001¢
UV Rural Agriculture 1	0.0001¢
UV Rural Agriculture 2	0.0001¢
UV Mining	0.0001¢

**COUNCIL DECISION**

**Minute No. 10530**

**Moved: Cr S Cooke**

**Seconded: Cr B Robinson**

**That the Council adopt a Waste Management Charge to be imposed on all rated properties in accordance with section 66 of the *Waste Avoidance and Resource Recovery Act 2007* at a rate in the dollar for 2014/15 of:**

<b>GRV Residential</b>	<b>\$0.0001¢</b>
<b>GRV Other Vacant</b>	<b>\$0.0001¢</b>
<b>GRV Commercial</b>	<b>\$0.0001¢</b>
<b>GRV Industrial</b>	<b>\$0.0001¢</b>
<b>UV Rural Residential</b>	<b>\$0.0001¢</b>
<b>UV Pastoral</b>	<b>\$0.0001¢</b>
<b>UV Other</b>	<b>\$0.0001¢</b>
<b>UV Commercial/Industrial</b>	<b>\$0.0001¢</b>
<b>UV Rural Agriculture 1</b>	<b>\$0.0001¢</b>
<b>UV Rural Agriculture 2</b>	<b>\$0.0001¢</b>
<b>UV Mining</b>	<b>\$0.0001¢</b>

**Carried Unanimously 9/0**

**OFFICER'S RECOMMENDATION 4**

That the Council adopt the minimum payment to apply to the Waste Management Charge imposed on all rated properties in accordance with section 66 of the *Waste Avoidance and Resource Recovery Act 2007* and Part 5 of the *Local Government (Financial Management) Regulations 1996* for 2014/15 of:

GRV Residential	\$200.00
GRV Other Vacant	\$200.00
GRV Commercial	\$200.00
GRV Industrial	\$200.00
UV Rural Residential	\$200.00
UV Pastoral	\$200.00
UV Other	\$200.00
UV Commercial/Industrial	\$200.00
UV Rural Agriculture 1	\$200.00
UV Rural Agriculture 2	\$200.00
UV Mining	\$200.00

**COUNCIL DECISION**

**Minute No. 10531**

**Moved: Cr K Wright**

**Seconded: Cr D Learbuch**

**That the Council adopt the minimum payment to apply to the Waste Management Charge imposed on all rated properties in accordance with section 66 of the *Waste Avoidance and Resource Recovery Act 2007* and Part 5 of the *Local Government (Financial Management) Regulations 1996* for 2014/15 of:**

<b>GRV Residential</b>	<b>\$200.00</b>
<b>GRV Other Vacant</b>	<b>\$200.00</b>
<b>GRV Commercial</b>	<b>\$200.00</b>
<b>GRV Industrial</b>	<b>\$200.00</b>
<b>UV Rural Residential</b>	<b>\$200.00</b>
<b>UV Pastoral</b>	<b>\$200.00</b>
<b>UV Other</b>	<b>\$200.00</b>
<b>UV Commercial/Industrial</b>	<b>\$200.00</b>
<b>UV Rural Agriculture 1</b>	<b>\$200.00</b>
<b>UV Rural Agriculture 2</b>	<b>\$200.00</b>
<b>UV Mining</b>	<b>\$200.00</b>

**Carried Unanimously 9/0**

At the 18 March 2014 Special Meeting of Council, the Council resolved to adopt the fees and charges associated with the *Waste Avoidance and Resource Recovery Act 2007* that would apply from 1 July 2015 as per the following resolution (in part):

***COUNCIL DECISION***

***Minute No. 10343***

***Moved: Cr K Wright***

***Seconded: Cr D Learbuch***

***That Council:***

- 1. Adopts the proposed fees and charges for 2014/15 outlined in Attachment 1 to be effective from either 1 July 2014 or 1 January 2015, whichever date is indicated in Attachment 1;***
- 2. Pursuant to section 67 of the Waste Avoidance and Resources Recovery Act 2007, imposes the following charges for the 2014/15 financial year effective from 1 July 2014:***
  - a) An annual waste receptacle charge of \$280 for one (1) service per week of verge collection waste from a 240 Litre Mobile Garbage Bin;***
  - b) An annual waste receptacle charge of \$492 for each additional service per week of verge collection waste from one (1) 240 Litre Mobile Garbage Bin***

**OFFICER'S RECOMMENDATION 5**

That the Council continues to support the previously approved fees and charges for the annual waste receptacle charge for the first service and for each additional service applied from 1 July 2014 as contained within the 2014/15 Budget document.

## **COUNCIL DECISION**

**Minute No. 10532**

**Moved: Cr G Taylor**

**Seconded: Cr S Cooke**

**That the Council continues to support the previously approved fees and charges for the annual waste receptacle charge for the first service and for each additional service applied from 1 July 2014 as contained within the 2014/15 Budget document.**

**Carried Unanimously 9/0**

## **WASTE VOUCHERS**

The Shire introduced the provision of waste vouchers with the distribution of Rates Notices for the 2013/14 financial year as a result of no longer accepting 'free' domestic waste from 1 October 2013.

In 2013/14 waste vouchers were provided only to those within the GRV Townsite, UV Rural Residential, UV Rural Agriculture 1 and UV Rural Agriculture 2 rating categories. All mining, pastoral and UV Other properties did not receive a voucher as it was deemed that these properties would not generally generate domestic waste.

It is proposed that a similar model is adopted for 2014/15 with waste vouchers being provided to all properties within the following rating categories:

- GRV Residential
- UV Rural Residential
- UV Rural Agriculture 1 (recognising that there is generally a household on the land)
- UV Rural Agriculture 2 (recognising that there is generally a household on the land)

and upon any properties currently in the GRV Other Vacant category, upon development, if the property is deemed to then be within one of the rating categories above, a waste voucher would then be provided.

## **OFFICER'S RECOMMENDATION 6**

That the Council approves waste vouchers to be provided from 1 October 2014 to 30 September 2015 for properties within the following rating categories:

- a. GRV Residential
- b. GRV Rural Residential
- c. UV Rural Agriculture 1
- d. UV Rural Agriculture 2

## **COUNCIL DECISION**

**Minute No. 10533**

**Moved: Cr R Dessert**

**Seconded: Cr D Learbuch**

**That the Council approves waste vouchers to be provided from 1 October 2014 to 30 September 2015 for properties within the following rating categories:**

- a. GRV Residential**
- b. GRV Rural Residential**
- c. UV Rural Agriculture 1**
- d. UV Rural Agriculture 2**

**Carried Unanimously 9/0**

## **USER FEES AND CHARGES**

The fees and charges for 2014/15 were adopted by the Council at its Special Meeting on 18 March 2014.

## **OFFICER'S RECOMMENDATION 7**

That the Council continues to support the previously approved fees and charges applied from 1 July 2014 or 1 January 2015 in the case of aerodrome fees and charges as contained within the 2014/15 Budget document.

## **COUNCIL DECISION**

**Minute No. 10534**

**Moved: Cr G Taylor**

**Seconded: Cr B Robinson**

That the Council continues to support the previously approved fees and charges applied from 1 July 2014 or 1 January 2015 in the case of aerodrome fees and charges as contained within the 2014/15 Budget document.

**Carried Unanimously 9/0**

## **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 2 September 2014 the following rates due dates will apply:

- Rates Issue Date – 9 September 2014
- Rates Due Date – 14 October 2014 (35 days)
- Instalment Due – 16 December 2014 (2 months)
- Instalment Due – 17 February 2015 (2 months)
- Instalment Due – 21 April 2015 (2 months)

## **OFFICER'S RECOMMENDATION 8**

That Council, pursuant to section 6.45 of the *Local Government Act 1995* and in accordance with regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, adopt the instalment dates for payment of rates and service charges for the 2014/15 financial year:

- (a) 14 October 2014: To pay in full within 35 days of issue of the rates notice
- (b) To pay by 2 equal instalments being:
  - (i) 14 October 2014: 50% of the rates within 35 days
  - (ii) 17 February 2015: 50% of the rates within 4 months of (i)
- (c) To pay by 4 equal instalments being:
  - (i) 14 October 2014: 25% of the rates within 35 days
  - (ii) 16 December 2014: 25% of the rates within 2 months of (i)
  - (iii) 17 February 2015: 25% of the rates within 2 months of (ii)
  - (iv) 21 April 2015: 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 issue of the notice.

## **COUNCIL DECISION**

**Minute No. 10535**

**Moved: Cr B Robinson**

**Seconded: Cr K Wright**

**That Council, pursuant to section 6.45 of the *Local Government Act 1995* and in accordance with regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, adopt the instalment dates for payment of rates and service charges for the 2014/15 financial year:**

- (a) 14 October 2014: To pay in full within 35 days of issue of the rates notice**
- (b) To pay by 2 equal instalments being:**
  - (i) 14 October 2014: 50% of the rates within 35 days**
  - (ii) 17 February 2015: 50% of the rates within 4 months of (i)**
- (c) To pay by 4 equal instalments being:**
  - (i) 14 October 2014: 25% of the rates within 35 days**
  - (ii) 16 December 2014: 25% of the rates within 2 months of (i)**
  - (iii) 17 February 2015: 25% of the rates within 2 months of (ii)**
  - (iv) 21 April 2015: 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 issue of the notice.**

**Carried Unanimously 9/0**

## **INTEREST RATE AND COSTS OF PROCEEDINGS**

The maximum interest rate charge applicable under the *Local Government Act 1995* is 11% per annum calculated on a daily basis on rates and services charges remaining unpaid (excluding eligible pensioners.) This rate was charged in 2013/14 and it is recommended that the maximum charges continue to apply.

### **OFFICER'S RECOMMENDATION 9**

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 service charges remaining unpaid (excluding eligible pensioners) and where:

- a) No instalment option is taken – interest is applied 35 days after the date of issue of the Rates Notice.
- b) Instalment option is taken – interest is applied after the due date of the instalment, and continues to accrue until the instalment is paid

### **COUNCIL DECISION**

**Minute No. 10536**

**Moved: Cr K Wright**

**Seconded: Cr B Robinson**

**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 service charges remaining unpaid (excluding eligible pensioners) and where:**

- a) No instalment option is taken – interest is applied 35 days after the date of issue of the Rates Notice.**
- b) Instalment option is taken – interest is applied after the due date of the instalment, and continues to accrue until the instalment is paid**

**Carried Unanimously 9/0**

### **OFFICER'S RECOMMENDATION 10**

That Council shall recover the costs of any proceedings to recover any rates or service charges and 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 remaining unpaid after becoming due and payable and where:

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

### **AMENDMENT**

Cr K Wright moves an amendment that the interest rate is altered from 11% to 9%.

### **COUNCIL DECISION**

**Minute No. 10537**

**Moved: Cr K Wright**

**Seconded: Cr G King**

**That the interest rate is altered from 11% to 9%.**

**Carried 6/3**

**For: Cr D Learbuch, Cr K Wright, B Robinson, Cr D Spackman, Cr G Taylor, Cr G King**

**Against: Cr J Moulden, Cr S Cooke, Cr R Dessert**

### **COUNCIL DECISION**

**Minute No. 10538**

**Moved: Cr K Wright**

**Seconded: Cr G King**

**That Council shall recover the costs of any proceedings to recover any rates or service charges and 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 9% per annum calculated on a daily basis remaining unpaid after becoming due and payable and where:**

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

**Carried 7/2**

**For: Cr D Learbuch, Cr K Wright, B Robinson, Cr D Spackman, Cr G Taylor, Cr G King, Cr J Moulden**

**Against: Cr S Cooke, Cr R Dessert**

### **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 utilising the Council's Pricing Principles and Pricing Basis Policy for Fees and Charges, full cost recovery was applied for 2014/15. This resulted in a charge of \$11.50 per instalment notice, which was adopted by the Council at its Special Council Meeting held on 18 March 2014.

Payment of rates and service charges by payment arrangement incurred an arrangement fee of \$33.00 in 2013/14. Utilising the Pricing Principles and Pricing Basis Policy for Fees

and Charges, full cost recovery was applied for 2014/15. An increase in this fee to \$54.80 was adopted by Council at its Special Meeting held on 18 March 2014.

#### **OFFICER'S RECOMMENDATION 11**

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 charges by instalments - \$54.80 for initial establishment plus \$11.50 per instalment notice along with interest at 5.5% per annum calculated daily (excluding eligible pensioners).

#### **COUNCIL DECISION**

**Minute No. 10539**

**Moved: Cr G Taylor**

**Seconded: Cr B Robinson**

**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 charges by instalments - \$54.80 for initial establishment plus \$11.50 per instalment notice along with interest at 5.5% per annum calculated daily (excluding eligible pensioners).**

**Carried Unanimously 9/0**

#### **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 2013/14 a discount of 2.5% was applied. Upon consideration and adoption of the new rating policies at the 18 March Special Council Meeting, the Council also resolved to remove the 2.5% discount for ratepayers who pay their rates in full within 21 days for the 2014/15 financial year onwards.

#### **OFFICER'S RECOMMENDATION 12**

That Council continues to support the previous approval to not provide a discount on 2014/15 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. 10540**

**Moved: Cr S Cooke**

**Seconded: Cr B Robinson**

**That Council continues to support the previous approval to not provide a discount on 2014/15 rates if all rates accounts are paid in full within 21 days of the date of issue of the Rates Notice.**

**Carried Unanimously 9/0**

## **RATES CONCESSIONS UNDER POLICY CP/FIN 3209 – RATES CONCESSIONS POLICY (RATEABLE LAND)**

The Rates Concessions Policy (Rateable Land) adopted by the Council at the 18 March 2014 Special Meeting of Council provides for not for profit community based organisations 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*.

The Council has considered applications from different organisations since the adoption of the Policy, and has currently approved the following rates concessions and waiver of waste management charges for 2014/15:

<b>Assessment Number</b>	<b>Address</b>	<b>Rates and Waste Management Charge</b>
A502	Wyndham Picture Gardens	1,628.60
A4993	Lake Kununurra Golf Club	8,989.20
A7561	Ord River Sailing Club	2,240.35
A2589	Kununurra Race Club	3,339.00
A5616	Kununurra Motocross Club	2,296.85
A1072	Kununurra Progress Association	14,911.42
A2866	Ord River Pistol Club	2,259.18
A5621	Kununurra Speedway	2,259.18
A7566	Kununurra Ski Club	2,240.35
A7620	Kununurra Agricultural Society	2,756.77
<b>TOTAL</b>		<b>42,920.90</b>

### **OFFICER'S RECOMMENDATION 13**

That the Council continues to support the previously approved rates concessions and waiver of waste management charges in accordance with section 6.47 of the *Local Government Act 1995* as contained within the 2014/15 Budget document.

### **COUNCIL DECISION**

**Minute No. 10541**

**Moved: Cr K Wright**

**Seconded: Cr D Learbuch**

**That the Council continues to support the previously approved rates concessions and waiver of waste management charges in accordance with section 6.47 of the *Local Government Act 1995* as contained within the 2014/15 Budget document.**

**Carried Unanimously 9/0**

## **BORROWINGS**

Note 5 of the 2014/15 budget details the ongoing loan commitments as well as new loans.

It is intended that the current unspent loan funds originally allocated for the purchase and fit-out of the new Administration Building are allocated for a different purpose being:

- \$48,000 Wyndham Administration Building Upgrade – to repair the collapsing ceiling in the library and to remediate the electrical supply to the building upon receipt of an electrical safety report;
- \$50,000 Kununurra Business and Structure Planning – being the Shire’s contribution required for the Kununurra Civic Centre and East Lilly Creek Business Plan and Structure Plans; and
- \$28,000 ICT System Development – to implement a more efficient system to create, review, modify and publish the agenda and minutes for Council and Committee meetings
- \$9,000 Furniture and security for the Kununurra Administration Building in order to ensure that records are secure.

## **OFFICER’S RECOMMENDATION 14**

That Council, in accordance with Section 6.20 of the *Local Government Act 1995*, changes the purpose of the unspent portion of loan funds to be expended upon the following:

- |   |          |
|---|----------|
| a) Wyndham Administration Building Upgrade                          | \$48,000 |
| b) Kununurra Business and Structure Planning                        | \$50,000 |
| c) ICT System Development   | \$28,000 |
| d) Furniture and Security for the Kununurra Administration Building | \$9,000  |

## **COUNCIL DECISION**

**Minute No. 10542**

**Moved: Cr B Robinson**

**Seconded: Cr G Taylor**

**That Council, in accordance with Section 6.20 of the *Local Government Act 1995*, changes the purpose of the unspent portion of loan funds to be expended upon the following:**

- |  |                 |
|--|-----------------|
| <b>a) Wyndham Administration Building Upgrade</b>                          | <b>\$48,000</b> |
| <b>b) Kununurra Business and Structure Planning</b>                        | <b>\$50,000</b> |
| <b>c) ICT System Development</b>   | <b>\$28,000</b> |
| <b>d) Furniture and Security for the Kununurra Administration Building</b> | <b>\$9,000</b>  |

**Carried Unanimously 9/0**

It is also intended that a new building and infrastructure loan for \$303,218 is raised for the following purposes in 2014/15, subject to WATC approval:

- \$10,496 Land Subdivision Costs for SES Shed
- \$26,000 Kununurra Pound Improvements
- \$20,857 Reconstruct Sections of Weaber Plain Road
- \$53,333 Erythrina Street – Final Reconstruction
- \$26,362 Research Station Road – Reconstruct Sections
- \$82,085 Mills Road Reconstruct Sections
- \$41,085 Ivanhoe Crossing – Repairs for Re-Opening
- \$43,000 Mangaloo Street – Black Spot Improvements

#### **OFFICER'S RECOMMENDATION 15**

That Council, in accordance with Section 6.20 of the *Local Government Act 1995*, raises a Building and Infrastructure Loan for \$303,218 in 2014/15.

#### **COUNCIL DECISION**

**Minute No. 10543**

**Moved: Cr B Robinson  
Seconded: Cr R Dessert**

**That Council, in accordance with Section 6.20 of the *Local Government Act 1995*, raises a Building and Infrastructure Loan for \$303,218 in 2014/15.**

**Carried Unanimously 9/0**

An additional loan for \$1.5 million is intended to be raised to fund the repayment of the current bridging loan for the new administration building and making repayments over a 10 year period.

#### **OFFICER'S RECOMMENDATION 16**

That Council, in accordance with Section 6.20 of the *Local Government Act 1995*, raises an Administration Building Loan for \$1,500,000 in 2014/15.

#### **COUNCIL DECISION**

**Minute No. 10544**

**Moved: Cr B Robinson  
Seconded: Cr K Wright**

**That Council, in accordance with Section 6.20 of the *Local Government Act 1995*, raises an Administration Building Loan for \$1,500,000 in 2014/15.**

**Carried Unanimously 9/0**

## **COUNTRY LOCAL GOVERNMENT FUND VARIATION**

As highlighted in the report above, the Shire was successful in receiving Country Local Government Funds for the construction of key worker housing. As the requirement for staff housing has reduced, it is proposed to request a variation from the Department of Regional Development and Lands for the transfer funds of \$771,887 to the following projects:

- \$123,000 2014-15 Lilly Creek Lagoon Boating Facilities: Shire Contribution
- \$212,934 2015-16 Lilly Creek Lagoon Boating Facilities: Shire Contribution
- \$200,000 Drainage Upgrade – Konkerberry Drive
- \$26,250 Collapsed Drain, Miniata Street
- \$65,000 Seal Entry from Victoria Highway, Egret Close
- \$30,203 Widen Section of Road, Lake View Drive
- \$73,500 Reinstate Drainage Entry Points, M1 Channel, Weaber Plains Road
- \$21,000 Kerb Renewal, Townsite
- \$20,000 Finalise fit-out of new houses in Kununurra

## **OFFICER'S RECOMMENDATION 17**

That the Council:

1. Agrees to return the Regional CLGF allocation of \$956,842 to the Department of Regional Development and Lands as the Shire no longer requires funding for key worker housing at this time; and
2. Requests the CEO, or their delegate to seek a variation from the Department of Regional Development and Lands to the funding agreement requesting to transfer Shire-related funding of \$771,887 to the following projects:
  - a. \$123,000: 2014-15 Lilly Creek Lagoon Boating Facilities: Shire Contribution
  - b. \$212,934: 2015-16 Lilly Creek Lagoon Boating Facilities: Shire Contribution
  - c. \$200,000: Drainage Upgrade – Konkerberry Drive
  - d. \$26,250: Collapsed Drain, Miniata Street
  - e. \$65,000: Seal Entry from Victoria Highway, Egret Close
  - f. \$30,203: Widen Section of Road, Lake View Drive
  - g. \$73,500: Reinstate Drainage Entry Points, M1 Channel, Weaber Plains Road
  - h. \$21,000: Kerb Renewal, Townsite
  - i. \$20,000: Finalise fit-out of new housing in Kununurra

## **AMENDMENT**

Cr D Spackman moves an amendment that item f. \$30,203: Widen Section of Road, Lake View Drive in the Officer's Recommendation be removed.

## **COUNCIL DECISION**

**Minute No. 10545**

**Moved: Cr D Spackman**

**Seconded: Cr K Wright**

**That the Council:**

- 1. Agrees to return the Regional CLGF allocation of \$956,842 to the Department of Regional Development and Lands as the Shire no longer requires funding for key worker housing at this time; and**
- 2. Requests the CEO, or their delegate to seek a variation from the Department of Regional Development and Lands to the funding agreement requesting to transfer Shire-related funding of \$771,887 to the following projects:**
  - a. \$123,000: 2014-15 Lilly Creek Lagoon Boating Facilities: Shire Contribution**
  - b. \$212,934: 2015-16 Lilly Creek Lagoon Boating Facilities: Shire Contribution**
  - c. \$200,000: Drainage Upgrade – Konkerberry Drive**
  - d. \$26,250: Collapsed Drain, Miniata Street**
  - e. \$65,000: Seal Entry from Victoria Highway, Egret Close**
  - f. \$73,500: Reinstate Drainage Entry Points, M1 Channel, Weaber Plains Road**
  - g. \$21,000: Kerb Renewal, Townsite**
  - h. \$20,000: Finalise fit-out of new housing in Kununurra**

**Lost 3/6**

**For: Cr G King, Cr D Spackman, Cr K Wright**

**Against: Cr J Moulden, Cr R Dessert, Cr D Learbuch, Cr B Robinson, Cr S Cooke, Cr G Taylor**

## **MOTION**

Cr G Taylor moves the Officer's Recommendation.

## **AMENDMENT**

Cr K Wright moves an amendment that funds from item f. \$30,203: Widen Section of Road, Lake View Drive in the Officer's Recommendation be moved into item c. \$200,000: Drainage Upgrade – Konkerberry Drive in the Officer's Recommendation.

The amendment is accepted by Cr G Taylor as the mover of the Officer's Recommendation and Cr B Robinson as the seconder.

Cr K Wright withdraws the amendment.

## **COUNCIL DECISION**

**Minute No. 10546**

**Moved: Cr G Taylor**

**Seconded: Cr B Robinson**

**That the Council:**

- 1. Agrees to return the Regional CLGF allocation of \$956,842 to the Department of Regional Development and Lands as the Shire no longer requires funding for key worker housing at this time; and**
- 2. Requests the CEO, or their delegate to seek a variation from the Department of Regional Development and Lands to the funding agreement requesting to transfer Shire-related funding of \$771,887 to the following projects:**
  - a. \$123,000: 2014-15 Lilly Creek Lagoon Boating Facilities: Shire Contribution**
  - b. \$212,934: 2015-16 Lilly Creek Lagoon Boating Facilities: Shire Contribution**
  - c. \$230,203: Drainage Upgrade – Konkerberry Drive**
  - d. \$26,250: Collapsed Drain, Miniata Street**
  - e. \$65,000: Seal Entry from Victoria Highway, Egret Close**
  - f. \$73,500: Reinstate Drainage Entry Points, M1 Channel, Weaber Plains Road**
  - g. \$21,000: Kerb Renewal, Townsite**
  - h. \$20,000: Finalise fit-out of new housing in Kununurra**

**Carried Unanimously 9/0**

## **COUNCILLOR FEES**

The Council, pursuant to sections 6.98, 5.98A, 5.99, 5.99A of the *Local Government Act 1995* and regulation 30 of the *Local Government (Administration) Regulations 1996*, adopted the Council Member fees and allowances at its Special Meeting of Council on 18 March 2014:

- Annual attendance fees for Council Members other than the President \$15,080
- Annual attendance fee for a Council Member who holds the office of President \$14,500
- Annual Allowance for a President \$30,000
- Annual Allowance for a Deputy President (25% of President's Annual Allowance) \$7,500

## **OFFICER'S RECOMMENDATION 18**

That Council continues to support the previous approval for Council Member fees and allowances for 2014/15.

**COUNCIL DECISION**

**Minute No. 10547**

**Moved: G Taylor**

**Seconded: Cr B Robinson**

**That Council continues to support the previous approval for Council Member fees and allowances for 2014/15.**

**Carried 5/4**

**For: Cr J Moulden, Cr R Dessert, Cr D Learbuch, Cr B Robinson, Cr G Taylor**

**Against: Cr K Wright, Cr S Cooke, Cr D Spackman, Cr G King**

**SETTING OF MATERIALITY FOR MONTHLY REPORTING**

The *Local Government Act 1995* and associated 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 +/- \$20,000 at account level and +/-10% and +/- \$100,000 at financial statement level.

**OFFICER'S RECOMMENDATION 19**

That materiality level for monthly reporting be set at +/-10% and +/--\$20,000 at account level and +/-10% and +/- \$100,000 at financial statement level.

**COUNCIL DECISION**

**Minute No. 10548**

**Moved: K Wright**

**Seconded: Cr B Robinson**

**That materiality level for monthly reporting be set at +/-10% and +/--\$20,000 at account level and +/-10% and +/- \$100,000 at financial statement level.**

**Carried Unanimously 9/0**

**CONSOLIDATION OF SEVERAL CURRENT RESERVES**

In accordance with section 6.11 of the *Local Government Act 1995*, a local government is required to establish and maintain a reserve account where it wishes to set aside money for use for a specific purpose in a future financial year. The local government is also required to disclose where a change of purpose of the use of money is proposed.

Early budget discussions with elected members identified a consolidation of several current reserve accounts and the transfer of funds being held within the Civic Buildings Reserve; Legal Fees Reserve and Youth Bus Reserve into the Recreation Hardcourts Reserve. This was based upon the minimal funds that are currently being held within these reserves, and the administrative costs in maintaining each reserve account.

## **OFFICER'S RECOMMENDATION 20**

That Council approve the closure of the Civic Buildings Reserve; Legal Fees Reserve and Youth Bus Reserve and transfer of any remaining funds held within these reserves into the Recreation Hardcourts Reserve for the purpose of providing for future capital upgrades of Recreational Hardcourts.

### **AMENDMENT**

Cr K Wright moves an amendment that funds be moved into the Asset Management Reserve in place of the Recreation Hardcourts Reserve.

### **COUNCIL DECISION**

**Minute No. 10549**

**Moved: B Robinson**

**Seconded: Cr R Dessert**

**That Council approve the closure of the Civic Buildings Reserve; Legal Fees Reserve and Youth Bus Reserve and transfer of any remaining funds held within these reserves into the Asset Management Reserve for the purpose of ongoing maintenance, renewal, upgrade, replacement or development of Shire owned assets within the Shire of Wyndham East Kimberley.**

**Carried Unanimously 9/0**

### **CREATION OF NEW RESERVES**

#### **Asset Management Reserve**

In accordance with section 6.11 of the *Local Government Act 1995*, a local government is required to establish and maintain a reserve account where it wishes to set aside money for use for a specific purpose in a future financial year.

When considering the proposed rating model, it was suggested that a certain percentage of rating income be set aside for asset management purposes. At the 13 May Special Meeting of Council, the Council approved the allocation of \$271,048 being 3% of the estimated rating revenue to be transferred to a new Asset Management Reserve that would be created when the 2014/15 budget was adopted. At the 24 June Ordinary Council Meeting, the Council noted the increased amount of \$275,220 that would be transferred to the reserve based upon an anticipated increase in rates given the valuations of properties were more up-to-date.

During more recent discussions with elected members it was proposed to utilise the funds within the asset management reserve to contribute to the rural road maintenance program for 2014/15.

#### **Goomig Farmlands Roads Reserve**

Officers from the Shire and Landcorp have been in discussions over the past few months in relation to the future seal of the roads within the Goomig Farmlands associated with the Ord Expansion Project.

LandCorp have sealed roads in the Goomig Farmlands with a 10mm primerseal which would generally last for 3-5 years. LandCorp had budgeted to apply a 14mm final seal coat in 2015, although it was anticipated that the short term traffic volumes were low and therefore it was

technically preferable to delay the 14mm seal until it's required in 3-5 years' time. This would achieve the optimum life from the 10mm primerseal and directly extend the time and expenditure before a further reseal was required in 20+ years' time.

LandCorp therefore proposed to pay to the Shire the amount estimated for the 14mm future seal as its full and complete contribution in 2014 (with interest accruing until 2015) which was to be held in a reserve account and only utilised for this purpose, to which the Council agreed to.

#### **OFFICER'S RECOMMENDATION 21**

That Council, in accordance with section 6.11 of the *Local Government Act 1995*, approves:

1. the creation of an Asset Management Reserve for the purpose: "to provide for the ongoing maintenance, renewal, upgrade, replacement or development of Shire owned assets within the Shire of Wyndham East Kimberley"; and
2. The creation of a Goomig Farmlands Roads Reserve for the purpose: "to provide for the second coat seal of roads within the Goomig Farmlands"

#### **COUNCIL DECISION**

**Minute No. 10550**

**Moved: B Robinson**

**Seconded: Cr K Wright**

**That Council, in accordance with section 6.11 of the *Local Government Act 1995*, approves:**

1. the creation of an Asset Management Reserve for the purpose: "to provide for the ongoing maintenance, renewal, upgrade, replacement or development of Shire owned assets within the Shire of Wyndham East Kimberley"; and
2. The creation of a Goomig Farmlands Roads Reserve for the purpose: "to provide for the second coat seal of roads within the Goomig Farmlands"

**Carried Unanimously 9/0**

#### **COUNCIL DECISION**

**Minute No. 10551**

**Moved: Cr B Robinson**

**Second: Cr K Wright**

**Third: Cr R Dessert**

**That Council rescinds Minute No. 10549 on 2 September 2014, that approved the closure of the Civic Buildings Reserve; Legal Fees Reserve and Youth Bus Reserve and transfer of any remaining funds held within these reserves into the Asset Management Reserve for the purpose of ongoing maintenance, renewal, upgrade, replacement or development of Shire owned assets within the Shire of Wyndham East Kimberley.**

**Carried Unanimously 9/0**

## **COUNCIL DECISION**

**Minute No. 10552**

**Moved: Cr K Wright**

**Seconded: Cr B Robinson**

**That Council approve the closure of the Civic Buildings Reserve; Legal Fees Reserve and Youth Bus Reserve and transfer of any remaining funds held within these reserves into the Asset Management Reserve for the purpose of ongoing maintenance, renewal, upgrade, replacement or development of Shire owned assets within the Shire of Wyndham East Kimberley.**

**Carried Unanimously 9/0**

## **COMMITMENT TO SPENDING ANALYSIS AND FUTURE SAVINGS MEASURES**

While the proposed budget results in a budget deficit for 2014/15, it is envisaged that future savings can be achieved not only through the full-year impact of those applied in 2014/15, but new savings.

The Executive Management Team made a commitment to the elected members that further options be explored and brought back to future briefings and Council meetings in order for decisions to be made and incorporated into the 2014/15 Mid Year Budget Review that could then be applied against the deficit.

It was also made quite clear that while the Council may consider adopting the budget, that the budget document is a guideline and does not provide an automatic trigger to spend funds if the spend isn't warranted or the best value for money for ratepayers.

## **OFFICER'S RECOMMENDATION 22**

That the Council:

1. requests the CEO, and all procurement delegates, to seriously consider the expenditure of funds prior to commitments being made to ensure that the expenditure is the best value for money for ratepayers and is absolutely warranted or if further savings could be made;
2. request the CEO, or their delegate, to investigate
  - a. further savings opportunities associated with the operation of the Wyndham Pool, Kununurra Leisure Centre and Library Services that are to be brought back to elected members for consideration prior to the 2014/15 Mid Year Budget Review;
  - b. potential leasing opportunities for the Kununurra Youth Centre; and
  - c. opportunities for the sale, lease or co-location of Shire-owned land and buildings.

## **AMENDMENT**

Cr D Spackman moves an amendment to add a dot point 3 to the Officer's Recommendation, that we write to DLGC and ask them to carry out a probity audit of the Shire (SWEK operations) at no cost to SWEK for external agencies.

## **COUNCIL DECISION**

**Minute No. 10553**

**Moved: Cr D Spackman**

**Seconded: Cr K Wright**

**That the Council:**

- 1. directs the CEO, and all procurement delegates, to seriously consider the expenditure of funds prior to commitments being made to ensure that the expenditure is the best value for money for ratepayers and is absolutely warranted or if further savings could be made;**
- 2. directs the CEO, or their delegate, to investigate**
  - a. further savings opportunities associated with the operation of the Wyndham Pool, Kununurra Leisure Centre and Library Services that are to be brought back to elected members for consideration prior to the 2014/15 Mid Year Budget Review;**
  - b. potential leasing opportunities for the Kununurra Youth Centre; and**
  - c. opportunities for the sale, lease or co-location of Shire-owned land and buildings.**
- 3. directs the CEO, or their delegate to write to DLGC and ask them to carry out a probity audit on the Shire (SWEK operations) at no cost to SWEK for external agencies.**

**Carried 8/1**

**For: Cr J Moulden, Cr D Learbuch, Cr K Wright, Cr B Robinson, Cr D Spackman, Cr S Cooke, Cr G Taylor, Cr G King**

**Against: Cr R Dessert**

## **ADOPTION OF ACCOUNTING POLICIES**

The 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. This is particularly important given the number of changes in the legislative requirements that the Shire is required to adhere to.

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 23**

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

## **COUNCIL DECISION**

**Minute No. 10554**

**Moved: Cr S Cooke**

**Seconded: Cr B Robinson**

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

**Carried Unanimously 9/0**

## **ADOPTION OF THE 2014/15 BUDGET**

Given the detailed discussions held with elected members over the past 6 months or so, it is recommended that in order to ensure the appropriate savings measures are implemented expediently, and that rates can be raised to assist with the cashflow of the Shire, that the Council adopts the proposed budget for the year ending 30 June 2015.

Section 6.34 of the *Local Government Act 1995* provides that the amount shown in the annual budget as being the amount it is estimated will be yielded by the general rate is not to be more than 110% of the amount of the budget deficiency, or be less than 90% of the amount of the budget deficiency unless Ministerial approval is sought. This means that the budget deficit is allowed to be up to 10% of the general rate without requiring Ministerial approval.

As outlined in Note 8 of the 2014/15 Budget document, the amount of rates to be yielded from the general rate is \$8,945,625 with 10% being \$894,562 allowable as the budget deficit.

Section 32 of the *Local Government (Financial Management) Regulations 1996* provides that in calculating the budget deficiency a local government may exclude items such as money borrowed to the extent that is it proposed in the annual budget to remain unspent. This would be relevant to the loans proposed to remain unspent, or the proposed CLGF funds for 2015/16 Lily Creek Lagoon boating facilities that would not be spent at the end of the 2014/15 financial year. Officers have determined however that while this is allowable, restricted funds will be included in the calculation in order to ensure that the funds are available when required.

It should be noted that the Rate Setting Statement reflects an Estimated Surplus/(Deficit) June 30 C/Fwd line of \$367,114. This amount is the net impact of the \$616,447 deficit and restricted funds of \$249,333 which the Shire, in this case, has determined to include in the calculation of the deficit.

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

## **COUNCIL DECISION**

**Minute No. 10555**

**Moved: Cr K Wright**

**Seconded: Cr B Robinson**

**That the Council:**

- 1. Maintains the current level of anticipated revenue and expenditure associated with the Wyndham Child Care Centre in the 2014/15 budget which will result in the service concluding on 31 December 2014;**
- 2. Requests the CEO, or their delegate, to support the Wyndham community in developing an alternative service model to be implemented from 1 January 2015;**
- 3. Requests the CEO, or their delegate, to provide a report back to the Council for consideration at a Council Meeting in December, to extend the operation of the Wyndham Child Care Centre for a period of 3-6 months if a satisfactory model has not been established for implementation by 1 January 2015.**

**Carried Unanimously 9/0**

## **OFFICER'S RECOMMENDATION 24**

That the Council adopts the Statutory Annual Budget for the year ending 30 June 2015, including the Rate Setting Statement requiring \$9,180,615 rates to be raised.

### **MOTION**

Cr D Spackman moves that Council adopts the Statutory Annual Budget for the year ending 30 June 2015, including the Rate Setting Statement requiring \$9,180,615 rates to be raised subject to;

- a. reducing the interest imposed on outstanding rates and charges to 9% in accordance with recommendation 10
- b. modify the projects in the CLGF allocation to be \$230,203 for the drainage upgrade and intersection improvements (item C) and remove item f as per the amended recommendation 17
- c. modify the transfer of funds held within the reserves that will be closed to the asset management reserve instead of the recreation hardcourts reserve as per recommendation 21
- d. reduce the contribution to the Ord Valley Muster to \$20K

**Withdrawal of Motion**

### **MOTION**

Cr K Wright moves that Council reduce the sponsorship of the Ord Valley Muster to \$20,000.

**COUNCIL DECISION**

**Minute No. 10556**

**Moved: Cr K Wright**

**Seconded: Cr R Dessert**

**That the Council reduces sponsorship of the Ord Valley Muster to \$20,000.**

**Carried 7/2**

**For: Cr J Moulden, Cr D Learbuch, Cr K Wright, Cr B Robinson, Cr D Spackman,  
Cr G Taylor, Cr G King**

**Against: Cr S Cooke, Cr R Dessert**

**COUNCIL DECISION**

**Minute No. 10557**

**Moved: Cr K Wright**

**Seconded: Cr B Robinson**

**That the Council adopts the Statutory Annual Budget for the year ending 30 June 2015, including the Rate Setting Statement requiring \$9,180,615 rates to be raised, subject to:**

- a. reducing the interest imposed on outstanding rates and charges to 9% in accordance with recommendation 10**
- b. modify the projects in the CLGF allocation to be \$230,203 for the drainage upgrade and intersection improvements (item C) and remove item f as per the amended recommendation 17**
- c. modify the transfer of funds held within the reserves that will be closed to the asset management reserve instead of the recreation hardcourts reserve as per recommendation 21**
- d. reduce the contribution to the Ord Valley Muster to \$20K**

**Carried Unanimously 9/0**



SHIRE of WYNDHAM | EAST KIMBERLEY

# DRAFT BUDGET

2014 | 2015



## SHIRE of WYNDHAM EAST KIMBERLEY Draft Budget 2014-15

### Contact Details:

Chief Executive Officer  
PO Box 614  
KUNUNURRA WA 6743

Kununurra Administration  
20 Coolibah Drive  
KUNUNURRA

Phone: 08 9168 4100  
Fax: 08 9168 1798

Wyndham Administration  
Koolama Street  
WYNDHAM

Phone: 08 9161 1002  
Fax: 08 9161 1295

Email: [mail@swek.wa.gov.au](mailto:mail@swek.wa.gov.au)

Website: [www.swek.wa.gov.au](http://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.

## SHIRE of WYNDHAM EAST KIMBERLEY Draft Budget 2014-15

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## SHIRE of WYNDHAM EAST KIMBERLEY Draft Budget 2014-15

### Members of Council

#### Shire President



**Cr John Moulden**  
Elected - 2007  
Term Expires - 2015  
Elected Shire President - October  
2011

#### Deputy Shire President



**Cr Raymond (Spike) Dessert**  
Elected - 2010  
Term Expires - 2015  
Elected Deputy Shire President -  
October 2013

#### Councillor



**Cr Keith Wright**  
Elected - 2013  
Term Expires - 2017

#### Councillor



**Cr Sophie Cooke**  
Elected - 2013  
Term expires - 2017

#### Councillor



**Cr Darren Spackman**  
Elected - 2013  
Term expires - 2017

#### Councillor



**Cr Beau Robinson**  
Elected - 2013  
Term expires - 2017

## SHIRE of WYNDHAM EAST KIMBERLEY Draft Budget 2014-15

### Members of Council

#### Councillor



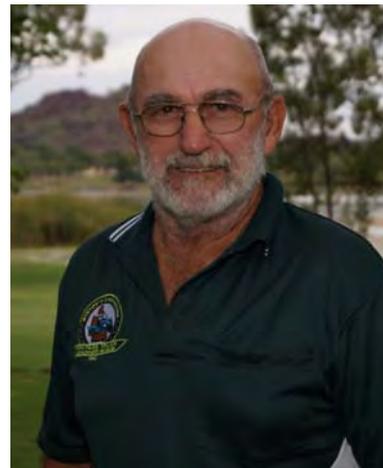
**Cr Don Learbuch**  
Elected - 2013  
Term expires - 2015

#### Councillor



**Cr Glenn Taylor**  
Elected - 2013  
Term expires - 2015

#### Councillor



**Cr Gary King**  
Elected - 2013  
Term expires - 2015

## SHIRE of WYNDHAM EAST KIMBERLEY Adopted Budget 2014-15

### Shire President's Prologue



The past year has been a tough one for the Shire, requiring Council to make difficult decisions in the 2014-15 budget. The Council will be asked to adopt a deficit budget. Having said this, the deficit is within acceptable limits as defined by the Department of Local Government and will lead to efficiencies and savings that will place the Shire in a good position to return to a balanced budget as early as next year.

The Council is mindful of additional costs being imposed on residents, and attempts to keep rises within reasonable limits, yet we must ensure that rate increases support the increasing costs of service delivery. For 2014/15, the Council will be adopting a 6% rate rise for residential properties but is introducing a new rating model that will see rates levied on some properties increase by 10.8%. Fees and charges are increasing by an average of 6%.

Reductions in Federal Government Financial Assistance Grants have seriously affected the Shire's ability to maintain the levels of service our community has come to expect. The period of significant development within the Shire is over and we are now moving to core service delivery with a focus on regulatory requirements, risk mitigation and both asset and financial sustainability.

The flood events of February and March have exposed the Shire to large unbudgeted expenses, and while the full cost of flood remediation will ultimately be covered by WANDRRA, it has been necessary for the Council to seek an overdraft facility to cover these expenses in the short term. An overdraft is a standard business tool, and the facility will be left in place to provide for the possibility of further unforeseen emergencies.

Occasional financial belt-tightening is not in itself a bad thing, and I am completely confident that the Shire will emerge from this current difficult period a leaner and more efficient organisation.

Moving to sustainable core service delivery comes off a year where we have seen the completion of some significant projects that have been delivered in line with the Council's Strategic Community Plan 2012 – 2022. We commenced the development of a Local Planning Strategy to ensure town planning meets the needs of both residential and business communities. Major projects included the asphaltting of the town's roads, and improved car parking at the East Kimberley Regional Airport along with some major drainage works which will reduce the ongoing risk of flood damage. Further investment in drainage works to alleviate flooding problems in the town centre will occur within this year's budget. The overdue reconstruction of Erythrina Street has been completed, which will solve ongoing maintenance issues. Council has moved to accept significant grant funding which will see a re-invigoration of the Lily Creek Lagoon boating facilities over the next two years.

Management of the Kununurra landfill site has been improved significantly to the point where we are confident of gaining the Department of Environment Regulation's approval to operate it for up to 10 years more. This should give us a sufficient reserve with which to decommission the current site and set up a new facility when the time comes.

Council is working hard to return to a balanced budget and along with Shire staff we look forward to delivering efficient and effective services and sustainable asset management for our municipality over the next financial year.

Best wishes

**Cr John Moulden**

## SHIRE of WYNDHAM EAST KIMBERLEY Draft Budget 2015-15

### 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 \$ 50,000
- Foreshore planning \$14,000

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

- Kimberley Zone \$ 84,000

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

- Lobby and representation \$ 7,000

#### Objective 4: Business innovation, efficiency and improved service

- Integrated planning strategies \$68,000
- Upgrade inter-site network connectivity \$ 7,500
- Integration of Synergy software with integrated planning software \$ 12,000
- Implement Synergy process improvements \$ 10,000

## SHIRE of WYNDHAM EAST KIMBERLEY Draft Budget 2014-15

### 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 \$ 42,500
- Sponsorship \$ 42,850

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

- East Kimberley Regional Airport runway upgrade \$ 250,000
- East Kimberley Regional Airport drainage Assessment \$ 300,000
- East Kimberley Regional Airport upgrade Maintenance Area \$ 52,000
- East Kimberley Regional Airport runway strip soil depression rectification \$ 15,000
- East Kimberley Regional Airport apron upgrades \$100,000
- East Kimberley Regional Airport terminal flooring replacement \$24,000
- Wyndham Airport car park \$10,000
- Wyndham Airport runway \$ 10,000

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

- Street road and bridge maintenance \$ 4,385,000
- Develop and implement the Stormwater Management Strategy for Kununurra \$ 328,000
- Renew / upgrade sections Carlton Hill Rd \$ 434,000
- Coolibah Drive Asphalt resurfacing program \$368,000
- Upgrade Weaber Plain Road and bridge over D4 drain \$144,000
- Meatworks Road Wyndham - Reconstruct and Seal \$ 100,000
- Renewal Erythrina Street, Kununurra \$ 376,000
- Upgrade Research station rd/Egret Close/Mills Rd \$173,000
- Lake View Drive Pavement Renewal \$ 11,000
- Renew Ivanhoe Crossing \$ 41,000
- Footpath and Kerb renewal \$52,000
- Coolibah and Mangaloo Street traffic management improvements \$ 51,000

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

- Environmental Health \$324,000
- 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 Draft Budget 2014-15

### 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 \$61,000

**Objective 2: Waste management and protection of environmental values**

- Manage landfills and provide waste / litter services, \$2,987,000
- Implement the Waste Management Strategy \$460,000

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

- Implement new Local Laws, using Ranger Staff
- Upgrade Kununurra pound \$26,000
- Provide Ranger Services \$630,000
- Provide Emergency Services Support \$52 000
- Airport Welcome to Country Signage \$35,000
- Parking / Safety improvements Mangaloo St \$129,000

**Objective 4: Protection and enhancement of community facilities**

- Building upgrade - Wyndham administration \$48,000
- Building upgrades - courts \$ 5,000
- Kununurra Leisure Centre Gym equipment \$10 000

**Objective 5: An active outdoor lifestyle is encouraged and promoted**

- Lily Creek Lagoon Boat Ramp and Jetty \$337,000
- Maintain boat ramps Kununurra and Wyndham \$101,200
- Sports Oval Maintenance Wyndham \$24,500
- Sports Oval Maintenance Kununurra Town \$101,000
- Sports Oval Maintenance Kununurra Agricultural \$28,200
- Parks & Gardens Wyndham \$231,700
- Parks & Gardens Kununurra \$1,247,300
- Kununurra Swimming Complex \$820,300
- Wyndham Swimming Complex \$ 343,000

# FINANCIAL STATEMENTS

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014-15**

**Statement of Comprehensive Income by Nature or Type**  
**For the Year Ended 30 June 2015**

	Note	2014/15 Draft Budget \$	2013/14 Actuals \$	2013/14 Amended Budget \$	2013/14 Adopted Budget \$
<b>Revenue</b>					
Rates	8	9,180,615	7,596,334	7,520,134	7,431,122
Operating Grants, Subsidies, Contributions		6,849,231	2,251,280	2,121,809	2,186,158
Fees and Charges	11	7,345,304	7,227,455	7,873,732	7,628,784
Service Charges	10	0	0	0	0
Interest Earnings	2(a)	406,500	494,010	517,966	463,750
Other Revenue		495,600	567,001	537,602	380,654
		<u>24,277,250</u>	<u>18,136,079</u>	<u>18,571,243</u>	<u>18,090,468</u>
<b>Expenses</b>					
Employee Costs		(10,472,574)	(10,473,057)	(10,453,925)	(10,530,918)
Materials and Contracts		(7,838,711)	(8,500,966)	(6,586,322)	(6,530,699)
Utility Charges		(1,110,460)	(1,115,987)	(1,101,831)	(929,208)
Depreciation on Non-Current Assets	2(a)	(6,036,820)	(5,601,156)	(5,662,315)	(4,694,750)
Interest Expenses	2(a)	(375,148)	(217,482)	(247,221)	(253,670)
Insurance Expenses		(638,881)	(478,267)	(489,504)	(538,237)
Other Expenditure		(761,083)	(900,144)	(853,541)	(848,913)
		<u>(27,233,677)</u>	<u>(27,287,059)</u>	<u>(25,394,660)</u>	<u>(24,326,395)</u>
Non-Operating Grants, Subsidies, Contributions		6,491,991	2,467,112	5,156,224	6,493,853
Profit on Asset Disposals	4	210,891	409,258	778,004	778,004
Loss on Asset Disposals	4	0	(20,607)	0	0
<b>Net Result</b>		3,746,455	(6,295,216)	(889,190)	1,035,929
Other Comprehensive Income		0	0	0	0
Changes on re-valuation of non-current assets					
<b>Total Comprehensive Income</b>		<u><u>3,746,455</u></u>	<u><u>(6,295,216)</u></u>	<u><u>(889,190)</u></u>	<u><u>1,035,929</u></u>

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

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

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

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014-15**

**Statement of Comprehensive Income by Program**  
**For the Year Ended 30 June 2015**

	Note	2014/15 Draft Budget	2012/13 Actual	2012/13 Amended Budget	2013/14 Adopted Budget
<b>Revenue (Refer Notes 1,2,8 to 13)</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General Purpose Funding		13,594,549	9,853,156	9,804,423	9,682,667
Governance		1,086,042	130,220	119,966	103,850
Law, Order, Public Safety		59,350	50,150	42,697	53,318
Health		80,500	81,520	81,357	75,200
Education and Welfare		77,000	159,481	174,377	174,377
Housing		230,828	222,321	219,533	258,794
Community Amenities		2,483,863	2,424,543	2,547,738	2,588,387
Recreation and Culture		724,402	636,678	639,490	620,744
Transport		5,750,793	4,133,362	4,508,709	4,255,209
Economic Services		97,923	97,384	145,000	175,000
Other Property and Services		92,000	306,597	287,953	102,922
		<u>24,277,250</u>	<u>18,095,412</u>	<u>18,571,243</u>	<u>18,090,468</u>
<b>Expenses Excluding Finance Costs (Refer Notes 1,2 &amp; 14)</b>					
General Purpose Funding		(559,122)	(873,939)	(844,584)	(650,513)
Governance		(1,242,870)	(2,716,663)	(2,720,208)	(2,881,309)
Law, Order, Public Safety		(700,138)	(729,871)	(709,724)	(674,838)
Health		(324,613)	(463,183)	(480,768)	(467,541)
Education and Welfare		(270,461)	(477,693)	(470,325)	(481,362)
Housing		(765,375)	(719,694)	(703,384)	(592,886)
Community Amenities		(5,339,566)	(5,914,374)	(5,238,829)	(5,127,519)
Recreation & Culture		(6,610,801)	(5,719,085)	(5,440,672)	(4,947,799)
Transport		(9,579,051)	(7,799,937)	(7,158,044)	(7,053,704)
Economic Services		(529,756)	(974,505)	(948,852)	(946,795)
Other Property and Services		(936,775)	(701,239)	(432,048)	(248,459)
		<u>(26,858,529)</u>	<u>(27,090,184)</u>	<u>(25,147,439)</u>	<u>(24,072,725)</u>
<b>Finance Costs (Refer Notes 2 &amp; 5)</b>					
Governance		(197,767)	(153,654)	(162,675)	(167,243)
Education and Welfare		(20,318)	(16,245)	(23,374)	(20,989)
Housing		(3,469)	(2,909)	(4,232)	(4,599)
Community Amenities		(106,640)	0	0	0
Recreation & Culture		(46,955)	(44,674)	(56,940)	(60,839)
		<u>(375,148)</u>	<u>(217,482)</u>	<u>(247,221)</u>	<u>(253,670)</u>

## DRAFT BUDGET 2014-15

## Statement of Comprehensive Income by Program (Continued)

For the Year Ended 30 June 2015

	Note	2014/15 Draft Budget	2012/13 Actual	2012/13 Amended Budget	2013/14 Adopted Budget
<b>Non-Operating Grants, Subsidies, Contributions</b>					
Governance		0	0	1,593,182	1,553,790
Law, Order, Public Safety		504,504	0	504,504	504,504
Housing		0	947,765	947,765	947,765
Community Amenities		0	90,000	90,000	
Recreation & Culture		0	5,134	15,000	13,461
Transport		5,987,487	1,464,880	2,005,773	3,474,333
		<u>6,491,991</u>	<u>2,507,779</u>	<u>5,156,224</u>	<u>6,493,853</u>
<b>Profit/(Loss) on Disposal of Assets (Refer Note 4)</b>					
Law, Order, Public Safety		0	0	0	0
Housing		199,625	361,819	720,665	720,665
Community Amenities		0	1,600	4,596	4,596
Transport		0	2,808	12,325	12,325
Other Property and Services		11,266	43,031	40,418	40,418
		<u>210,891</u>	<u>409,258</u>	<u>778,004</u>	<u>778,004</u>
<b>Net Result</b>		<u>3,746,455</u>	<u>(6,295,216)</u>	<u>(889,190)</u>	<u>1,035,929</u>
<b>Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Comprehensive Income</b>		<u><u>3,746,455</u></u>	<u><u>(6,295,216)</u></u>	<u><u>(889,190)</u></u>	<u><u>1,035,929</u></u>

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

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

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

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014-15**  
**Statement of Cash Flows**  
**For the Year Ended 30 June 2015**

	Note	2014/15 Draft Budget \$	2013/14 Actual \$	2013/14 Amended Budget \$	2013/14 Adopted Budget \$
<b>Cash Flows From Operating Activities</b>					
<b>Receipts</b>					
Rates		9,007,142	7,708,091	7,681,122	7,681,122
Operating Grants, Subsidies, Contributions		6,849,231	2,245,280	2,931,028	2,931,028
Service Charges		0	301,515	300,000	300,000
Fees and Charges		7,500,965	7,324,905	7,753,785	7,753,785
Interest Earnings		406,500	494,010	385,250	385,250
Goods and Services Tax		1,856,744	2,381,463	2,270,820	2,270,820
Other Revenue		495,600	265,486	80,654	80,654
		<u>26,116,181</u>	<u>20,720,750</u>	<u>21,402,659</u>	<u>21,402,659</u>
<b>Payments</b>					
Employee Costs		(10,418,297)	(10,764,527)	(10,215,918)	(10,215,918)
Materials and Contracts		(9,778,411)	(5,829,334)	(6,258,330)	(6,289,630)
Utility Charges		(1,110,460)	(1,079,857)	(884,208)	(884,208)
Insurance Expenses		(638,881)	(478,267)	(488,238)	(488,238)
Interest Expenses		(375,148)	(251,583)	(253,670)	(253,670)
Goods and Services Tax		(2,112,983)	(2,541,464)	(1,644,878)	(1,644,878)
Other Expenditure		(761,083)	(900,144)	(848,913)	(848,913)
		<u>(25,195,264)</u>	<u>(21,845,176)</u>	<u>(20,594,155)</u>	<u>(20,625,455)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>920,917</u>	<u>(1,124,426)</u>	<u>808,504</u>	<u>777,204</u>
<b>Cash Flows from Investing Activities</b>					
Payments for Development of Land Held for Resale		0	0	(504,504)	(504,504)
Payments for Purchase of Property, Plant & Equipment		(879,462)	(2,890,599)	(5,425,496)	(4,428,913)
Payments for Construction of Infrastructure		(4,684,822)	(4,481,034)	(6,774,959)	(10,844,598)
Non-Operating Grants, Subsidies, Contributions used for the Development of Assets		6,491,991	2,507,779	5,156,224	5,993,853
Proceeds from Sale of Land Held for Resale		365,000	386,337	940,638	0
Proceeds from Sale of Plant & Equipment	4	29,000	133,000	74,389	1,015,027
<b>Net Cash Used in Investing Activities</b>		<u>1,321,707</u>	<u>(4,344,515)</u>	<u>(6,533,708)</u>	<u>(8,769,135)</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY****DRAFT BUDGET 2014-15****Statement of Cash Flows (Continued)****For the Year Ended 30 June 2015**

	<b>Note</b>	<b>2014/15 Draft Budget \$</b>	<b>2013/14 Actual \$</b>	<b>2013/14 Amended Budget \$</b>	<b>2013/14 Adopted Budget \$</b>
<b>Cash Flows from Financing Activities</b>					
Repayment of Debentures	5	(2,406,937)	(478,397)	(478,397)	(478,397)
Repayment of Finance Leases					
Proceeds from Self Supporting Loans					
Proceeds from New Debentures	5	1,803,218	2,308,498	2,308,498	2,308,498
<b>Net Cash Provided By (Used In)</b>					
<b>Financing Activities</b>					
		(603,719)	1,830,101	1,830,101	1,830,101
<b>Net Increase (Decrease) in Cash Held</b>					
Cash at Beginning of Year		8,911,716	12,550,556	12,550,556	12,913,101
<b>Cash and Cash Equivalents</b>					
<b>at the End of the Year</b>	15(a)	<u>10,550,620</u>	<u>8,911,716</u>	<u>8,655,453</u>	<u>6,751,271</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014-15**  
**Rate Setting Statement**  
**For the year ended 30 June 2015**

	<b>2014/15</b>	<b>2013/14</b>	<b>2013/14</b>	<b>2013/14</b>
	<b>Draft Budget</b>	<b>Actuals</b>	<b>Amended Budget</b>	<b>Adopted Budget</b>
	\$	\$	\$	\$
<b>Revenue</b>				
General Purpose Funding	4,413,934	2,256,822	2,284,289	2,251,545
Governance	1,086,042	130,220	119,966	103,850
Law, Order, Public Safety	59,350	50,150	42,697	53,318
Health	80,500	81,520	81,357	75,200
Education and Welfare	77,000	159,481	174,377	174,377
Housing	430,453	584,140	940,198	979,459
Community Amenities	2,483,863	2,426,143	2,552,334	2,592,983
Recreation and Culture	724,402	636,678	639,490	620,744
Transport	5,750,793	4,136,170	4,521,034	4,267,534
Economic Services	97,923	97,384	145,000	175,000
Other Property and Services	103,266	349,628	328,371	143,340
	<b>15,307,526</b>	<b>10,908,337</b>	<b>11,829,113</b>	<b>11,437,350</b>
<b>Expenses</b>				
General Purpose Funding	(559,122)	(873,939)	(844,584)	(650,513)
Governance	(1,440,637)	(2,870,317)	(2,882,883)	(3,048,552)
Law, Order, Public Safety	(700,138)	(729,871)	(709,724)	(674,838)
Health	(324,613)	(463,183)	(480,768)	(467,541)
Education and Welfare	(290,779)	(493,938)	(493,699)	(502,351)
Housing	(768,843)	(722,604)	(707,616)	(597,485)
Community Amenities	(5,446,206)	(5,914,374)	(5,238,829)	(5,127,519)
Recreation & Culture	(6,657,756)	(5,763,759)	(5,497,612)	(5,008,638)
Transport	(9,579,051)	(7,799,937)	(7,158,044)	(7,053,704)
Economic Services	(529,756)	(974,505)	(948,852)	(946,795)
Other Property and Services	(936,775)	(701,239)	(432,048)	(248,459)
	<b>(27,233,677)</b>	<b>(27,307,666)</b>	<b>(25,394,660)</b>	<b>(24,326,395)</b>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	(210,891)	(388,651)	(778,004)	(778,004)
Movement in Accruals and Provisions	5,000	(5,717)	48,452	48,452
Depreciation on Assets	6,036,820	5,601,156	5,662,315	4,694,750

**SHIRE OF WYNDHAM EAST KIMBERLEY****DRAFT BUDGET 2014-15****Rate Setting Statement****For the year ended 30 June 2015**

	<b>2014/15</b>	<b>2013/14</b>	<b>2013/14</b>	<b>2013/14</b>
	<b>Draft Budget</b>	<b>Actuals</b>	<b>Amended</b>	<b>Adopted</b>
	<b>\$</b>	<b>\$</b>	<b>Budget</b>	<b>Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	0	0	0	0
Purchase Land and Buildings	(638,000)	(1,744,787)	(3,726,132)	(3,580,668)
Purchase Infrastructure Assets - Roads	(2,424,132)	(3,056,157)	(2,896,046)	(2,858,500)
Purchase Infrastructure Assets - Footpaths	(31,000)	(1,099)	(31,000)	(31,000)
Purchase Infrastructure Assets - Drainage	(328,155)	(462,426)	(595,000)	(675,000)
Purchase Infrastructure Assets - Other	(1,901,535)	(961,351)	(3,252,913)	(6,067,641)
Purchase Plant and Equipment	(124,962)	(923,273)	(936,156)	(1,107,888)
Purchase Furniture and Equipment	(116,500)	(222,540)	(343,985)	(469,265)
Grants/Contributions for Develop. of Assets	6,491,991	2,507,779	5,156,224	6,493,853
Proceeds from Disposal of Assets	394,000	519,337	940,638	1,015,027
Repayment of Debentures	(2,406,937)	(478,397)	(478,397)	(478,397)
Proceeds from New Debentures	1,803,218	2,308,498	2,308,498	2,308,498
Transfers to Reserves (Restricted Assets)	(4,001,128)	(1,857,964)	(2,315,914)	(2,205,013)
Transfers from Reserves (Restricted Assets)	1,253,687	843,187	1,611,787	3,111,153
<i>ADD Estimated Surplus/(Deficit) July 1 B/Fwd</i>	<b>(1,423,053)</b>	<b>5,702,346</b>	<b>5,702,346</b>	<b>6,068,866</b>
<i>LESS Estimated Surplus/(Deficit) June 30 C/Fwd</i>	<b>(367,114)</b>	<b>(1,423,053)</b>	<b>31,300</b>	<b>31,300</b>
<b>Amount Required to be Raised from Rates</b>	<b>9,180,615</b>	<b>7,596,334</b>	<b>7,520,134</b>	<b>7,431,122</b>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**I. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

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

**The Local Government Reporting Entity**

All Funds through which the 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. A separate statement of those monies appears at Note 16 to this budget document.

**(b) 2013/14 Actual Balances**

Balances shown in this budget as 2013/14 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the 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.

**(e) Goods and Services Tax (GST)**

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

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(e) Goods and Services Tax (GST) (Continued)**

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

**(f) Superannuation**

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

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

**(g) Cash and Cash Equivalents**

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

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

**(h) Trade and Other Receivables**

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

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

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

**(i) Inventories**

***General***

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

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

***Land Held for Resale***

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Land Held for Resale (Continued)***

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

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

**(j) Fixed Assets**

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

***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.

In 2013, Council 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 budget as necessary.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

***Land Under Control***

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was 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 (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation on the next anniversary date in accordance with the mandatory measurement framework detailed above.

***Revaluation***

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

***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.

***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***

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(j) Fixed Assets (Continued)**

Major depreciation periods are as per Council adopted policy F20 Non Current Asset Capitalisation and Depreciation Control.

**Land and Buildings**

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

**Furniture and Equipment**

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

**Plant and Equipment**

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

**Roads**

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

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

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

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

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.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities**

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

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

***Fair Value Hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (Continued)**

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) 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 cost.

Amortised cost is calculated as:

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

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

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

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) Financial Instruments (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 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 (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Financial Instruments (Continued)**

***Impairment***

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

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

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

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

***Derecognition***

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the 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.

**(m) Impairment of Assets**

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.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Impairment of Assets (Continued)**

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

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

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

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

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(o) Employee Benefits (Continued)**

**Other Long-Term Employee Benefits**

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

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

**(p) Borrowing Costs**

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

**(q) Provisions**

Provisions are recognised when the 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 sale where it is held as non-current based on the Council's intentions to release for sale.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(s) Comparative Figures**

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

**(t) Budget Comparative Figures**

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

	Note	2014/15 Draft Budget \$	2013/14 Actual \$	2013/14 Amended Budget \$
<b>2. OPERATING REVENUES AND EXPENSES</b>				
<b>(a) Result from Ordinary Activities</b>				
The result from ordinary activities includes:				
(i) Charging as Expenses:				
<b>Auditors Remuneration</b>				
Audit		24,000	23,000	23,000
Other Services		51,000	49,979	52,000
<b>Depreciation</b>				
<b><u>By Program</u></b>				
Governance		0	0	0
General Purpose Funding		0	0	0
Law, Order, Public Safety		8,700	8,647	5,000
Health		8,600	8,380	1,400
Education and Welfare		101,000	99,681	71,000
Housing		324,019	285,677	252,835
Community Amenities		356,000	245,839	128,000
Recreation and Culture		1,473,250	1,458,730	1,176,870
Transport		2,591,151	2,407,760	2,557,745
Economic Services		58,100	57,945	4,465
Other Property and Services		1,116,000	1,028,497	1,465,000
		<u>6,036,820</u>	<u>5,601,156</u>	<u>5,662,315</u>
<b><u>By Class</u></b>				
Land and Buildings		1,658,650	1,538,949	1,555,753
Furniture and Equipment		279,416	259,252	262,082
Plant and Equipment		877,533	814,204	823,094
Roads		1,930,620	1,791,292	1,810,851
Footpaths		108,634	100,794	101,895
Drainage		22,307	20,697	20,923
Other Infrastructure		1,159,658	1,075,968	1,087,717
		<u>6,036,820</u>	<u>5,601,156</u>	<u>5,662,315</u>
<b>Interest Expenses (Finance Costs)</b>				
- Debentures (refer note 5(a))		375,148	217,482	247,221
		<u>375,148</u>	<u>217,482</u>	<u>247,221</u>
(ii) Crediting as Revenues:				
<b>Interest Earnings</b>				
Investments				
- Reserve Funds		204,000	252,320	246,250
- Other Funds		100,000	140,455	153,216
Other Interest Revenue (refer note 13)		102,500	101,235	118,500
		<u>406,500</u>	<u>494,010</u>	<u>517,966</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**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 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

<b>3. ACQUISITION OF ASSETS</b>	<b>2014/15 Draft Budget \$</b>	<b>2013/14 Actual \$</b>	<b>2013/14 Amended Budget \$</b>
The following assets are budgeted to be acquired during the year:			
<b><u>By Program</u></b>			
Governance	0	16,616	17,500
General Purpose Funding	0	0	0
Law, Order, Public Safety	541,000	32,064	522,204
Health	0	0	5,000
Education and Welfare	0	27,685	28,000
Housing	20,000	1,434,345	2,867,356
Community Amenities	871,961	1,204,018	2,974,843
Recreation and Culture	376,000	192,414	239,199
Transport	3,545,861	3,636,196	4,225,234
Economic Services	0	0	0
Other Property and Services	209,462	828,295	901,895
	<u>5,564,284</u>	<u>7,371,632</u>	<u>11,781,231</u>
<b><u>By Class</u></b>			
Land and Buildings	638,000	1,744,787	3,726,132
Furniture and Equipment	116,500	222,540	343,985
Plant and Equipment	124,962	923,273	936,156
Infrastructure Assets - Roads	2,424,132	3,056,157	2,896,046
Infrastructure Assets - Footpaths	31,000	1,099	31,000
Infrastructure Assets - Drainage	328,155	462,426	595,000
Infrastructure Assets - Other	1,901,535	961,351	3,252,913
	<u>5,564,284</u>	<u>7,371,632</u>	<u>11,781,231</u>

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**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)
	2014/15 Budget \$	2014/15 Budget \$	2014/15 Budget \$
<b>Housing</b>			
LB107/179- 29 Boobialla Street	375,888	365,000	199,625
<b>Other Property and Services</b>			
<b>Light Plant</b>			
P490 WY14982 - 2011 Toyota Hilux	19,417	25,000	10,743
P468 - WY12495 - Holden Astra 1.9L	7,315	4,000	523
<b>Medium Plant</b>	-	-	-
<b>Heavy Plant</b>	-	-	-
<b>Landfill Plant</b>	-	-	-
<b>Airport Plant</b>	-	-	-
	402,620	394,000	210,891

**By Class**

	Net Book Value	Sale Proceeds	** Profit(Loss)
	2014/15 Budget \$	2014/15 Budget \$	2014/15 Budget \$
Land and Buildings	375,888	365,000	199,625
Plant and Equipment	26,732	29,000	11,266
Furniture and Equipment	0	0	0
Infrastructure Assets - Roads	0	0	0
Infrastructure Assets - Footpaths	0	0	0
Infrastructure Assets - Drainage	0	0	0
Infrastructure Assets - Other	0	0	0
	402,620	394,000	210,891

**Summary**

	2014/15 Budget \$
Profit on Asset Disposals	210,891
Loss on Asset Disposals	

\*\* Profit Includes Revaluation Reserve Surplus & Deficits

**SHIRE OF WYNDHAM EAST KIMBERLEY****DRAFT BUDGET 2014-15**

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2015

**5. INFORMATION ON BORROWINGS****(a) Debenture Repayments**

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

Particulars	Loan No	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$
<b>Governance</b>									
Administration Building Land	L122	327,842		46,894	44,202	280,948	372,044	19,212	21,584
Administration Building Bridging Loan	L123	1,500,000		1,500,000	0	0	1,500,000	21,985	47,185
Administration Building Loan	L124	2,182,562		221,859	213,621	1,960,703	2,182,562	82,109	84,886
New Loan - Administration Building		0	1,500,000	118,909	0	1,381,091	0	74,461	0
<b>Education &amp; Welfare</b>									
Kununurra Childcare Centre	L120	353,245		55,742	52,445	297,504	353,245	20,318	16,245
<b>Housing</b>									
Staff Housing	L115	63,926		15,277	11,994	48,650	63,926	3,469	2,909
<b>Community Amenities</b>									
Liquid Waste Facility	L125	400,000		95,001	0	304,999	400,000	12,593	0
Waste Management	L126	1,695,000		139,522	0	1,555,478	1,695,000	69,935	0
Staff Housing	L127	88,498		13,428	0	75,070	88,498	3,147	0
Drainage	L128	125,000		10,289	0	114,711	125,000	5,171	0
New Loan - Building and Infrastructure Loan		0	303,218	24,037	0	279,181	0	15,794	0
<b>Recreation &amp; Culture</b>									
KNX Aquatic Centre Refurbishment	L113	357,188		71,195	67,017	285,993	357,188	19,382	16,256
WYN Recreation Centre	L114	149,827		29,864	28,111	119,964	149,827	8,130	6,819
KNW Youth Centre	L118	121,814		27,258	25,371	94,556	121,814	8,228	10,091
Multi Purpose Courts	L119	210,996		37,663	35,636	173,332	210,996	11,215	11,508
		<b>7,575,899</b>	<b>1,803,218</b>	<b>2,406,937</b>	<b>478,397</b>	<b>6,972,179</b>	<b>7,620,101</b>	<b>375,148</b>	<b>217,482</b>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014-15**

Notes to and Forming Part of the Budget  
 For the Year Ended 30 June 2015

**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2014/15

Particulars/Purpose	Estimated Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
New Loan - Administration Building	1,500,000	WATC	Debenture	10	424,413	5	1,500,000	0
New Loan - Building and Infrastructure Loan	303,218	WATC	Debenture	10	85,793	5	303,218	0

(c) Unspent Debentures

Council has unspent debenture fund as follows,

Particulars/Purpose	Unspent as at,	
	30 June 15 Budget	30 June 14 Actuals
Loan 125 - Liquid Waste Facility	0	235,056
Loan 128 - Drainage MUN	26,984	55,389
Loan 126 - Waste Management MUN	0	1,276,520
Loan 124 - Administration Building Loan	9,415	221,657
<b>Total</b>	<b>36,399</b>	<b>1,788,622</b>

(d) Overdraft

Council had no overdraft facility during the financial year 2013/14.

Council approved an overdraft facility with a limit of \$2.5 million at the special council meeting in August 2014, Minute #10503.

**SHIRE OF WYNDHAM EAST KIMBERLEY****DRAFT BUDGET 2014 -15****Notes to and Forming Part of the Budget****For the Year Ended 30 June 2015**

	<b>2014/15 Draft Budget \$</b>	<b>2013/14 Actual \$</b>	<b>2013/14 Amended Budget \$</b>
<b>6. RESERVES</b>			
<b>(a) Waste Management</b>			
Opening Balance	183,153	295,061	268,457
Amount Set Aside / Transfer to Reserve	58,894	79,068	444,771
Amount Used / Transfer from Reserve	(242,023)	(190,977)	(230,753)
	<u>24</u>	<u>183,153</u>	<u>482,475</u>
<b>(b) Airport General</b>			
Opening Balance	6,437,868	5,189,347	5,026,632
Amount Set Aside / Transfer to Reserve	652,638	1,624,325	1,614,550
Amount Used / Transfer from Reserve	(618,479)	(375,804)	(654,219)
	<u>6,472,027</u>	<u>6,437,868</u>	<u>5,986,963</u>
<b>(c) Plant and Equipment</b>			
Opening Balance	2,912	75,305	75,305
Amount Set Aside / Transfer to Reserve	72	2,607	2,595
Amount Used / Transfer from Reserve	0	(75,000)	(75,000)
	<u>2,984</u>	<u>2,912</u>	<u>2,900</u>
<b>(d) Parking</b>			
Opening Balance	107,691	234,084	234,084
Amount Set Aside / Transfer to Reserve	2,646	36,964	8,305
Amount Used / Transfer from Reserve	0	(163,357)	(110,000)
	<u>110,337</u>	<u>107,691</u>	<u>132,389</u>
<b>(e) Non-Potable Water</b>			
Opening Balance	89,221	89,570	89,570
Amount Set Aside / Transfer to Reserve	2,192	3,101	3,087
Amount Used / Transfer from Reserve	(41,550)	(3,450)	(88,000)
	<u>49,863</u>	<u>89,221</u>	<u>4,657</u>
<b>(f) Civic Buildings</b>			
Opening Balance	7,608	7,353	7,353
Amount Set Aside / Transfer to Reserve	187	255	253
Amount Used / Transfer from Reserve	(7,794)	0	0
	<u>0</u>	<u>7,608</u>	<u>7,606</u>
<b>(g) East Kimberley Tourism</b>			
Opening Balance	127,409	116,481	116,481
Amount Set Aside / Transfer to Reserve	13,630	14,528	13,997
Amount Used / Transfer from Reserve	(9,368)	(3,600)	(10,000)
	<u>131,671</u>	<u>127,409</u>	<u>120,478</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY****DRAFT BUDGET 2014 -15****Notes to and Forming Part of the Budget****For the Year Ended 30 June 2015**

	<b>2014/15</b>	<b>2013/14</b>	<b>2013/14</b>
	<b>Draft</b>	<b>Actual</b>	<b>Amended</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>6. RESERVES (Continued)</b>			
<b>(h) Foreshore</b>			
Opening Balance	121,859	83,156	83,155
Amount Set Aside / Transfer to Reserve	73,994	38,703	61,610
Amount Used / Transfer from Reserve	0	0	0
	<u>195,853</u>	<u>121,859</u>	<u>144,765</u>
<b>(i) Staff Entitlement</b>			
Opening Balance	230,935	216,403	221,430
Amount Set Aside / Transfer to Reserve	5,674	14,532	7,631
Amount Used / Transfer from Reserve	0	0	0
	<u>236,609</u>	<u>230,935</u>	<u>229,061</u>
<b>(j) Recreation Hardcourts</b>			
Opening Balance	25,996	25,126	47,126
Amount Set Aside / Transfer to Reserve	31,686	870	1,315
Amount Used / Transfer from Reserve	(5,000)	0	(14,000)
	<u>52,682</u>	<u>25,996</u>	<u>34,441</u>
<b>(k) Bio Security</b>			
Opening Balance	267,316	258,371	258,372
Amount Set Aside / Transfer to Reserve	6,568	8,945	8,904
Amount Used / Transfer from Reserve	0	0	0
	<u>273,883</u>	<u>267,316</u>	<u>267,276</u>
<b>(l) Childcare</b>			
Opening Balance	132,666	118,661	118,662
Amount Set Aside / Transfer to Reserve	13,759	14,005	16,090
Amount Used / Transfer from Reserve	0	0	0
	<u>146,425</u>	<u>132,666</u>	<u>134,752</u>
<b>(m) Parks</b>			
Opening Balance	307,448	297,160	297,160
Amount Set Aside / Transfer to Reserve	7,554	10,288	10,241
Amount Used / Transfer from Reserve	0	0	0
	<u>315,001</u>	<u>307,448</u>	<u>307,401</u>
<b>(n) Legal Fees</b>			
Opening Balance	3,513	3,395	3,396
Amount Set Aside / Transfer to Reserve	86	118	117
Amount Used / Transfer from Reserve	(3,599)	0	0
	<u>0</u>	<u>3,513</u>	<u>3,513</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**

**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

	<b>2014/15</b>	<b>2013/14</b>	<b>2013/14</b>
	<b>Draft</b>	<b>Actual</b>	<b>Amended</b>
	<b>Budget</b>		<b>Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>6. RESERVES (Continued)</b>			
<b>(o) Youth Bus</b>			
Opening Balance	19,183	18,541	18,541
Amount Set Aside / Transfer to Reserve	471	642	2,572
Amount Used / Transfer from Reserve	(19,654)	0	0
	<u>0</u>	<u>19,183</u>	<u>21,113</u>
<b>(p) Footpaths</b>			
Opening Balance	238,404	260,389	260,389
Amount Set Aside / Transfer to Reserve	5,857	9,015	8,974
Amount Used / Transfer from Reserve	(31,000)	(31,000)	(25,000)
	<u>213,261</u>	<u>238,404</u>	<u>244,363</u>
<b>(q) Asset Management</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	275,220	0	0
Amount Used / Transfer from Reserve	(275,220)	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(r) Goomig Farmlands Roads Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	2,850,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>2,850,000</u>	<u>0</u>	<u>0</u>
<b>Total Reserves</b>	<u>11,050,621</u>	<u>8,303,180</u>	<u>8,124,153</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY****DRAFT BUDGET 2014 -15****Notes to and Forming Part of the Budget  
For the Year Ended 30 June 2015**

	<b>2014/15 Draft Budget \$</b>	<b>2013/14 Actual \$</b>	<b>2013/14 Amended Budget \$</b>
<b>6. RESERVES (Continued)</b>			
<b>Summary of Transfers</b>			
<b>Transfers to Reserves</b>			
Waste Management	58,894	79,068	444,771
Airport General	652,638	1,624,325	1,614,550
Plant and Equipment	72	2,607	2,595
Parking	2,646	36,964	8,305
Non-Portable Water	2,192	3,101	3,087
Civic Buildings	187	255	253
East Kimberley Tourism	13,630	14,528	13,997
Foreshore	73,994	38,703	61,610
Staff Entitlement	5,674	14,532	7,631
Recreation Hardcourts	31,686	870	1,315
Bio Security	6,568	8,945	8,904
Childcare	13,759	14,005	16,090
Parks	7,554	10,288	10,241
Legal Fees	86	118	117
Youth Bus	471	642	2,572
Footpaths	5,857	9,015	8,974
Asset Management	275,220	0	0
Goomig Farmlands Roads Reserve	2,850,000	0	0
	<u>4,001,128</u>	<u>1,857,964</u>	<u>2,205,012</u>
<b>Transfers from Reserves</b>			
Waste Management	(242,023)	(190,977)	(230,753)
Airport General	(618,479)	(375,804)	(654,219)
Plant and Equipment	0	(75,000)	(75,000)
Parking	0	(163,357)	(110,000)
Non-Portable Water	(41,550)	(3,450)	(88,000)
Civic Buildings	(7,794)	0	0
East Kimberley Tourism	(9,368)	(3,600)	(10,000)
Foreshore	0	0	0
Staff Entitlement	0	0	0
Recreation Hardcourts	(5,000)	0	(14,000)
Bio Security	0	0	0
Childcare	0	0	0
Parks	0	0	0
Legal Fees	(3,599)	0	0
Youth Bus	(19,654)	0	0
Footpaths	(31,000)	(31,000)	(25,000)
Asset Management	(275,220)	0	0
Goomig Farmlands Roads Reserve	0	0	0
	<u>(1,253,687)</u>	<u>(843,187)</u>	<u>(1,206,972)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>2,747,441</u>	<u>1,014,777</u>	<u>998,040</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**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 in line 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 reserve 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 2014 -15**  
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**For the Year Ended 30 June 2015**

**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

**Asset Management**

To provide for the ongoing maintenance, renewal, upgrade, replacement or development of Shire owned assets within the Shire of Wyndham East Kimberley

**Goomig Farmlands Roads Reserve**

To provide for the second coat seal of roads within the Goomig Farmlands

	2014/15 Draft Budget \$	2012/13 Actual \$	2012/13 Amended Budget \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	(749,333)	(941,805)	500,000
Cash - Restricted	11,050,621	8,303,180	8,124,153
Cash - Restricted Unspent Grants	249,333	1,550,340	31,300
Receivables	1,603,740	1,607,123	562,800
Inventories	16,651	17,037	15,000
	12,171,012	10,535,876	9,233,253
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions	(1,487,505)	(3,655,748)	(1,077,800)
<b>NET CURRENT ASSET POSITION</b>	<b>10,683,506</b>	<b>6,880,128</b>	<b>8,155,453</b>
Less: Cash - Restricted	(11,050,621)	(8,303,180)	(8,124,153)
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<b>(367,114)</b>	<b>(1,423,053)</b>	<b>31,300</b>

The estimated surplus/(deficiency) c/fwd in the 2013/14 actual column represents the surplus (deficit) brought forward as at 1 July 2014.

The estimated surplus/(deficiency) c/fwd in the 2014/15 budget column represents the surplus (deficit) carried forward as at 30 June 2015.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014-15**  
 Notes to and Forming Part of the Budget  
 For the Year Ended 30 June 2015

**8. RATING INFORMATION - 2014/15 FINANCIAL YEAR**

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Budgeted Rate Revenue \$	Budgeted Interim Rates \$	Budgeted Back Rates \$	Budgeted Total Revenue \$	2013/14 Actual \$
<b>Differential General Rate</b>								
GRV - Residential	8.8623	1,600	46,794,384	4,147,059	0	0	4,147,059	0
GRV - Townsite *	0.0000	0	0	0	0	0	0	5,116,995
GRV - Other Vacant	13.2935	24	426,850	56,743	0	0	56,743	0
GRV - Other *	0.0000	0	0	0	0	0	0	6,807
GRV - Commercial	9.7485	129	14,611,445	1,424,397	0	0	1,424,397	0
GRV - Industrial	9.7485	164	8,620,645	840,384	0	0	840,384	0
UV - Rural Residential	0.9335	185	51,149,000	477,476	0	0	477,476	405,768
UV - Pastoral	2.9471	24	14,647,919	431,689	0	0	431,689	250,840
UV - Commercial/Industrial	0.6278	35	13,362,120	83,887	0	0	83,887	0
UV - Rural Agriculture 1	0.8878	76	64,296,200	570,822	0	0	570,822	592,445
UV - Rural Agriculture 2	0.6278	109	57,287,000	359,648	0	0	359,648	326,387
UV - Mining	25.7167	65	1,983,154	510,002	0	0	510,002	450,400
UV - Other	0.6006	4	7,246,000	43,519	0	0	43,519	98,994
<b>Sub-Totals</b>		2,415	280,424,717	8,945,625	0	0	8,945,625	7,248,636
<b>Minimum Rates</b>								
GRV - Residential	1034.00	41	326,574	42,394	0	0	42,394	0
GRV - Townsite *	0.00	0	0	0	0	0	0	338,325
GRV - Other Vacant	1034.00	105	429,250	108,570	0	0	108,570	0
GRV - Commercial	1034.00	49	393,865	50,666	0	0	50,666	0
GRV - Industrial	1034.00	8	41,275	8,272	0	0	8,272	0
UV - Rural Residential	1034.00	0	0	0	0	0	0	0
UV - Pastoral	1034.00	2	58,361	2,068	0	0	2,068	1,950
UV - Commercial/Industrial	1034.00	7	570,900	7,238	0	0	7,238	0
UV - Rural Agriculture 1	1034.00	2	50,000	2,068	0	0	2,068	975
UV - Rural Agriculture 2	1034.00	0	0	0	0	0	0	0
UV - Mining	830.00	65	99,524	53,950	0	0	53,950	64,750
UV - Other	1034.00	1	800	1,034	0	0	1,034	8,775
<b>Sub-Totals</b>		280	1,970,549	276,260	0	0	276,260	414,775
Ex Gratia Rates							9,221,885	7,663,411
Concessions							4,651	4,388
Discount							9,226,536	7,667,799
<b>Totals</b>							(45,921)	0
							9,180,615	(71,465)
								7,596,334

\* Differential rating category changed for 2014/15

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014-15**  
 Notes to and Forming Part of the Budget  
 For the Year Ended 30 June 2015

**RATING INFORMATION (Continued) - 2014/15 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 2014/15 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 23 May 2014.

Submissions from electors and ratepayers were invited up to 4.00pm on 13 June 2014.

The Differential Rates advertised are detailed in the table below.

Differential Rate Category	Cents in the dollar	Min Rate \$
GRV - Residential	8.8623	1034
GRV - Other Vacant	13.2935	1034
GRV - Commercial	9.7485	1034
GRV - Industrial	9.7485	1034
UV - Rural Residential	0.9335	1034
UV - Pastoral	2.9471	1034
UV - Commercial/Industrial	0.6278	1034
UV - Rural Agriculture 1	0.8878	1034
UV - Rural Agriculture 2	0.6278	1034
UV - Mining	25.7167	830
UV - Other	0.6006	1034

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014-15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR**

The Shire of Wyndham East Kimberley did not have an specified area rates for 2013/14 and does not plan to raise any specified area rates in 2014/15.

**10. SERVICE CHARGES - 2014/15 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**

	<b>2014/15</b>	<b>2013/14</b>
	<b>Draft</b>	<b>Actual</b>
	<b>Budget</b>	
	<b>\$</b>	<b>\$</b>
Governance	3,700	24,201
General Purpose Funding	16,000	11,741
Law, Order And Public Safety	43,350	41,203
Health	80,500	80,501
Education and Welfare	50,500	106,371
Housing	230,828	222,321
Community Amenities	2,366,600	2,274,796
Recreation And Culture	506,650	455,958
Transport	3,949,753	3,914,011
Economic Services	97,423	96,353
Other Property & Services	0	0
	<u>7,345,304</u>	<u>7,227,455</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014-15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**12. RATE PAYMENT DISCOUNTS, WAIVERS & CONCESSIONS - 2014/15 FINANCIAL YEAR**

The Shire of Wyndham East Kimberley is not providing a discount for early payment of rates for 2014/15.

Council has granted the following rates concessions and waivers of waste management charges for 2014/15 in accordance with discretionary powers provided by section 6.47 of the Local Government Act 1985.

Assessment		Rates	WMC	
Number	Address	Concession	Waiver	Total
		\$	\$	\$
A502	Wyndham Picture Gardens	1,428.60	200.00	1,628.60
A4993	Lake Kununurra Golf Club	8,789.20	200.00	8,989.20
A7561	Ord River Sailing Club	2,040.35	200.00	2,240.35
A2589	Kununurra Race Club	3,139.00	200.00	3,339.00
A5616	Kununurra Motocross Club	2,096.85	200.00	2,296.85
A1072	Kununurra Progress Association	14,711.42	200.00	14,911.42
A2866	Ord River Pistol Club	2,059.18	200.00	2,259.18
A5621	Kununurra Speedway	2,059.18	200.00	2,259.18
A7566	Kununurra Ski Club	2,040.35	200.00	2,240.35
A7620	Kununurra Agricultural Society	2,556.77	200.00	2,756.77
		<u>40,920.90</u>	<u>2,000.00</u>	<u>42,920.90</u>

**Transitional Provision**

Provision for additional rates concessions and the waiver of waste management charges to allow Council to consider further applications as allowed under council decision minute #10406 special council meeting May 2014.

5,000.00	400.00	5,400.00
<u>45,920.90</u>	<u>2,400.00</u>	<u>48,320.90</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014-15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**13. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR**

Rates are due and payable on 14 October 2014 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 \$75,000.00.

**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 14 October 2014 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 14 October 2014 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and one half of the current rates and service charges. The second instalment to be made on 17 February 2015 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 14 October 2014 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 charges. The second, third and fourth instalments are to be made on 16 December 2014, 17 February 2015 and 21 April 2015 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 \$11.50 for each instalment notice (ie \$34.50 for option 3)

The revenue from the imposition of the interest and administration charge under this option is estimated at \$37,500 as is dissected as follows:

	<b>2014/15</b>
	<b>Budget</b>
	\$
Charges on Instalment Plan	10,000
Interest on Instalment Plan	27,500
	<hr/>
	37,500
	<hr/> <hr/>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**14. COUNCILLORS' REMUNERATION**

	<b>2014/15 Draft Budget \$</b>	<b>2013/14 Actual \$</b>	<b>2013/14 Amended Budget \$</b>
The following fees, expenses and allowances are to be paid to council members and/or the president.			
Meeting Fees	135,140	127,406	130,500
President's Allowance	30,000	23,702	22,795
Deputy President's Allowance	7,500	4,303	5,699
Travelling Expenses	2,000	1,605	2,000
	<u>174,640</u>	<u>157,016</u>	<u>160,994</u>

**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:

Cash - Unrestricted	(749,333)	(941,805)	500,000
Cash - Restricted	11,299,954	9,853,520	8,155,453
	<u>10,550,621</u>	<u>8,911,714</u>	<u>8,655,453</u>

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

**Reserves**

Waste Management	24	183,153	482,475
Airport General	6,472,027	6,437,868	5,986,963
Plant and Equipment	2,984	2,912	2,900
Parking	110,337	107,691	132,389
Non-Portable Water	49,863	89,221	4,657
Civic Buildings	0	7,608	7,606
East Kimberley Tourism	131,671	127,409	120,478
Foreshore Reserve	195,853	121,859	144,765
Staff Entitlement	236,609	230,935	229,061
Recreation Hard courts	52,682	25,996	34,441
Bio Security	273,883	267,316	267,276
Childcare	146,425	132,666	134,752
Parks	315,001	307,448	307,401
Legal Fees	0	3,513	3,513
Youth Bus Reserve	0	19,183	21,113
Footpaths	213,261	238,404	244,363
Asset Management	0	0	0
Goomig Farmlands Roads Reserve	2,850,000		
	<u>11,050,621</u>	<u>8,303,180</u>	<u>8,124,153</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014 -15**  
**Notes to and Forming Part of the Budget**  
**For the Year Ended 30 June 2015**

**15. NOTES TO THE CASH FLOW STATEMENT (Continued)**

	<b>2014/15 Draft Budget</b>	<b>2013/14 Actual</b>	<b>2013/14 Amended Budget</b>
	\$	\$	\$
<b>(a) Reconciliation of Cash (Continued)</b>			
<b>Other Restricted Cash - Unspent Grants</b>			
Club Development Officer (DSR)	0	0	0
Contribution to Local Planning Strategy	0	6,019	0
Sustainable Regions	0	26,300	26,300
Aboriginal Access Roads (WALGGC)	0	47,419	0
Regional Road Group (MRWA)	0	275,145	0
State Local Road Black Spot	0	15,734	0
Road Upgrade - Carlton Hill Road	0	201,000	0
Royalties for Regions (CLGF)	212,934	833,248	0
Libraries (Childrens Book Week)	0	1,060	5,000
Restricted Loan	36,399	144,415	0
	<u>249,333</u>	<u>1,550,340</u>	<u>31,300</u>
<b>Total Restricted Cash</b>	<u>11,299,954</u>	<u>9,853,520</u>	<u>8,155,453</u>
<b>(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net Result	3,746,455	(6,295,216)	(889,190)
Depreciation	6,036,820	5,601,156	5,662,315
(Profit)/Loss on Sale of Asset	(210,891)	(388,651)	(778,004)
(Increase)/Decrease in Receivables	(31,853)	(116,098)	445,451
(Increase)/Decrease in Inventories	386	251	(3,135)
Increase/(Decrease) in Payables	(2,182,285)	2,587,687	1,478,839
Increase/(Decrease) in Employee Provisions	54,277	(5,776)	48,452
Grants/Contributions for the Development of Assets	(6,491,991)	(2,507,779)	(5,156,224)
<b>Net Cash from Operating Activities</b>	<u>920,918</u>	<u>(1,124,427)</u>	<u>808,504</u>
<b>(c) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
Bank Overdraft limit	2,500,000	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	55,000	55,000	41,000
Credit Card Balance at Balance Date	0	0	0
<b>Total Amount of Credit Unused</b>	<u>2,555,000</u>	<u>55,000</u>	<u>41,000</u>
<b>Loan Facilities</b>			
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>

**SHIRE OF WYNDHAM EAST KIMBERLEY****DRAFT BUDGET 2014 -15****Notes to and Forming Part of the Budget****For the Year Ended 30 June 2015****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:

<b>Detail</b>	<b>Balance 30-Jun-14</b>	<b>Estimated Amounts Received</b>	<b>Estimated Amounts Paid</b>	<b>Estimated Balance 30-Jun-15</b>
	<b>\$</b>	<b>\$</b>	<b>(\$)</b>	<b>\$</b>
Housing Bond	500	0	0	500
Councillor Nomination Fees	0	0	0	0
ASIC - Airport Security Card	4,740	500	(1,000)	4,240
Footpath Bonds	37,008	5,000	(5,000)	37,008
Hall Hire Bonds - Kununurra Leisure Centre	5,650	5,000	(5,000)	5,650
Hall Hire Bonds - Peter Reid Memorial Hall	520	300	(500)	320
Wyndham Port Hall Bond	10,000	0	0	10,000
Wyndham Oval Hire Bonds	720	0	(520)	200
Kununurra Youth Centre Bond	2,000	0	0	2,000
Other	330	0	0	330
Public Open Space Contributions	419,712	0	0	419,712
Building Services Levy	3,830	28,000	(30,000)	1,830
Building & Construction Industry Training Fund	0	50,000	(50,000)	0
Kimberley Aboriginal Community Housing	0	0	0	0
Kununurra 50th Birthday Brick Fund	2,952	0	(2,952)	0
50th Anniversary Special Series Number Plates	7,275	0	(7,275)	0
Terminal Security Access Cards	715	500	(715)	500
Bus Hire Bond	0	0	0	0
Health Application Fee	140	0	(140)	0
Private Works Bonds	66,000	0	(66,000)	0
	<u>562,092</u>	<u>89,300</u>	<u>(169,102)</u>	<u>482,290</u>

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated that any major land transactions will occur in 2014/15.

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2014/15.

# BUDGET SCHEDULES

SHIRE OF WYNDHAM EAST KIMBERLEY  
 DRAFT BUDGET 2014-15  
 Asset Additions  
 For the Year Ended 30 June 2015

General Ledger	Description	Draft Budget 2014/15		Grant		Reserve		Method of Funding		Net to Council	Revenue Description
		B / F Grant	Grant 14/15	GL	From Reserve	GL	Other				
							Other Fund	GL			
	<b>Purchase Land Held for Resale</b>										
	<b>Purchase Land and Buildings</b>										
04050220	Land Subdivision Costs SES Shed Land		504,504				10,496	03000004			New Building and Infrastructure Loan
04090120	Purchase staff housing in Kununurra	20,000		03040420							C/F - \$834,002/- Regional CLGF 10/11 + Interest \$ 36,622 + Loan \$ 88,498/-+ C/F SWEK CLGF \$240,878/-
04050310	Kununurra Pound						26,000	03000004			New Building and Infrastructure Loan
04000013	Building upgrades courts					5,000	03017014				Recreation Hardcourts Reserve
04000004	Partial Flooring replacement - Terminal					24,000	03017002				Airport Reserve
04000078	Building Upgrade- Wyndham Administration						48,000	03040292			Loan No 124 - Kununurra Administration Building Loan
		<b>20,000</b>	<b>504,504</b>		<b>29,000</b>		<b>84,496</b>				
	<b>Purchase Infrastructure Assets - Roads</b>										
04120210	Kalumburu Road - Re-sheet		407,481	03120210							Aboriginal Roads Funding - Federal Grants - \$ 407,481/-
		7,599	270,133	03120211							Aboriginal Roads Funding - State Grants - \$ 203,740/-+\$66,393 for 2013/14
04120223	Road Upgrade Carlton Hill Road	225,000		03120213							Road Contributions - Carlton Hill Road
04120238	Kerb renewal	21,000		03040420							SWEK CLGF - 12/13
04120297	Meatworks Road Wyndham - Reconstruct and Seal		100,000	03120219							Dot reimbursement
04120242	Coolibah - cwan pk & high school	1,139	26,461	03120220							State Local Road Black Spot
04120243	Coolibah - ironwood mangaloo	15,734	3,933	03120220					3,736		State Local Road Black Spot
04120300	Erythrina St - reconstruct, seal pavement & footpath re-instate	216,479	106,667	03120212							Regional Road Group Grants -2/3 B/F from 13/14 - + New Building and Infrastructure Loan
04120213	Weaber Plain Road - RRG - Reconstruct	58,666	14,667	03120212							Regional Road Group \$73,333, + New Building and Infrastructure Loan
04120319	Asphalt Coolibah and others (Asphalt resurfacing program (RRG) Coolibah Drive MUN)		276,291	03120212							2/3 Regional Road Group + 1/3 SWEK
04120318	Asphalt Coolibah and others (Asphalt resurfacing program (RZR) Kununurra town site MUN)		91,346	03120214							RZR 14/15
04000070	Bridges (5116) - D4 Weaber Plain Rd		50,000	03120221							Bridges Maintenance - FEDS MUN
04000046	Research Station Road						26,362	03000004			New Building and Infrastructure Loan
04000063	Egret Close	65,000		03040420							SWEK CLGF - 12/13
04000069	Mills Road reconstruct failures						82,085	03000004			New Building and Infrastructure Loan
04000036	Lake View Drive Renew Pavement	30,203		03040420							SWEK CLGF - 12/13
04000061	Ivanhoe Crossing						41,085	03000004			New Building and Infrastructure Loan

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014-15**  
 Asset Additions  
 For the Year Ended 30 June 2015

General Ledger	Description	Draft Budget 2014/15		Grant				Reserve		Method of Funding			Net to Council	Revenue Description
		(2,424,132)	(31,000)	B / F Grant	Grant 14/15	GL	From Reserve	GL	Other		GL			
									640,820	1,555,854		223,722		
	<b>Purchase Infrastructure Assets - Footpaths</b>													
04120233	Footpath renewal		(31,000)				31,000	03017022						Footpath Reserve
			<b>(31,000)</b>				<b>31,000</b>							
	<b>Purchase Infrastructure Assets - Drainage</b>													
04120263	Drainage Strategy, survey, outlet sth hway to lilly lagoon		(28,405)							28,405	03120250			Loan 128 - Drainage Strategy
04120275	Drainage Upgrade (Design, Estimates & Construct)		(200,000)		200,000	03040420								SWEK CLGF - 12/13
04000034	Divert collapsed drain under properties Mininata St		(26,250)		26,250	03040420								SWEK CLGF - 12/13
04000075	Reinstatate Drainage Entry Points to M1 from Weather Plains Drains		(73,500)		73,500	03040420								SWEK CLGF - 12/13
N2														
04100115	Kununurra Landfill Site - Liquid Waste Facility		(122,556)							122,556	03100190			Loan 125 - Liquid Waste Facility
04120317	Parking / Safety improvements Mangaloo St		(129,000)		86,000	03120220				43,000	03000004			State Local Road Black Spot - 2/3 + SWEK 1/3 + New Building and Infrastructure Loan
04100116	Kununurra Landfill Site - Storm water & bores		(59,435)							59,435	03100120			Loan 126 - Waste Management MUN
04100123	Wyndham Landfill Site - Capping existing site										03100120			Loan 126 - Waste Management MUN
04100122	Kununurra Landfill Site - Capping existing site										03100120			Loan 126 - Waste Management MUN
04100124	Kununurra Landfill Site - Re-hab & de-commission liquid waste lagoon										03100120			Loan 126 - Waste Management MUN
04120736	Upgrade Maintenance Area		(52,387)						52,387	03017002				Airport Reserve
04120728	Security Fence Upgrade - East Kimberley Regional Airport		(20,000)						20,000	03017002				Airport Reserve
04120734	Runway asphalt overlay		(250,000)		125,000	03120710			125,000	03017002				RADS 50% funding 50% Reserve
04120735	Welcome to Country Signage		(35,000)						35,000	03017002				Funded in the EKDP and transferred to Airport reserve
04100117	Wyndham Landfill Site - bores		(19,765)							19,765	03100120			Loan 126 - Waste Management MUN
04120815	Car Park Repairs - Wyndham Airport		(10,000)						10,000	03017002				Airport Reserve
04120816	Runway Maintenance - Wyndham Airport		(10,000)						10,000	03017002				Airport Reserve
04120730	Reseal Apron - East Kimberley Regional Airport		(99,592)						99,592	03017002				C/F - Airport Reserve
04111319	Wyndham Waste Water Treatment Facility		(41,550)						41,550	03017007				Non-portable water reserve
04000077	Airport Drainage Assessment		(300,000)		150,000	03120710			150,000	03017002				RADS 50% funding 50% Reserve
04000002	Runway strip soil depression rectification - East Kimberley Regional Airport		(15,000)						15,000	03017002				Airport Reserve
04000048	Geohydro assessment of site		(35,000)								03100120		35,000	Loan 126 - Waste Management MUN
04000049	Weighbridge		(110,250)		73,500	03000002					03100120		36,750	Grant via Zone RIP + Waste Management Reserve



**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**DRAFT BUDGET 2014-15**  
 Asset Additions  
 For the Year Ended 30 June 2015

General Ledger	Description	Draft Budget 2014/15		Grant		Reserve		Method of Funding				Net to Council	Revenue Description
		B / F	Grant 14/15	GL	From Reserve	GL	Other		GL	Other Fund			
							Other Fund	GL					
04000050	Fencing, Depr. Ag site	(35,000)						35,000	03100120			Loan 126 - Waste Management MUN	
04000051	Landfill cover lids	(120,000)			7,500	03017001		112,500	03100190			Loan 125 - Liquid Waste Facility + Waste Management Reserve	
04000052	Extend landfill boundary	(70,000)						70,000	03100120			Loan 126 - Waste Management MUN	
04000072	Lily Creek Lagoon Boat Ramp and Jetty	(337,000)		03000003								SWEK CLGF - 12/13 + Grant Income - Lily Creek Lagoon Boat Ramp and Jetty	
04000076	Glass crushing bunker- Landfill	(30,000)		03040420				30,000	03100120			Loan 126 - Waste Management MUN	
		<b>(1,901,535)</b>		<b>648,500</b>			<b>566,029</b>	<b>564,006</b>					
	<b>Purchase Plant and Equipment</b>												
04120714	Airport Plant - Purchase Price	(60,000)			60,000	03017002						Airport Reserve	
04140812	Light Plant - Purchase Price	(54,962)						29,000	03140811		25,962	Light Plant - Trade value + Plant Reserve	
04110817	Gymnasium Equipment - Recreation	(10,000)									10,000	SWEK	
		<b>(124,962)</b>			<b>60,000</b>			<b>29,000</b>			<b>35,962</b>		
	<b>Purchase Furniture and Equipment</b>												
04040216	20, Coolibah - Admin Building Furniture & Equipment	(5,000)						5,000	03040292			Loan No 124 - Kununurra Administration Building Loan	
04120723	Furniture and Equipment - East Kimberley Regional Airport	(10,000)			10,000	03017002					40,000	Airport Reserve	
04140611	Laptop and Desktop Upgrades - Information Technology	(40,000)						8,000	03100120			SWEK	
04140632	Infrastructure Dept. Landfill Software	(8,000)									4,000	SWEK	
04140612	Printer Replacements - Information Technology	(4,000)									10,000	SWEK	
04140613	Implementation Synergy Modules - Information Technology	(10,000)										SWEK	
04000009	System Development - Capital	(28,000)						28,000	03040292			Loan No 124 - Kununurra Administration Building Loan	
04000008	Building security	(4,000)						4,000	03040292			Loan No 124 - Kununurra Administration Building Loan	
04140628	Upgrade inter-site Network Connectivity	(7,500)					7,500	03017002				Airport Reserve	
		<b>(116,500)</b>			<b>17,500</b>			<b>45,000</b>			<b>54,000</b>		
	<b>Grand Total</b>	<b>(5,564,284)</b>		<b>1,083,570</b>	<b>2,708,858</b>		<b>703,529</b>	<b>974,629</b>			<b>93,698</b>		

# FEES AND CHARGES

Fees and Charges are set by the 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**  
 2014-15  
 Fees and Charges

Charge Type Code (If Sundry Debtor Invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED -/)	STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
GL	Effective 1 July 2014 GST	Effective 1 January 2015 Per regulation as at 1 July 2014		
<b>GOVERNANCE AND GENERAL PURPOSE FUNDING</b>				
<b>Administrative Charges</b>				
1030118	Change of Ownership Advices (via settlement agents) - Rating information - per lot	x	78.00	LGA 1995 Part 6 Division 5 Subdivision 2
	Copy of Rate Notice - per copy (Hard / Electronic copy)	x	22.00	
1030115	Rates Instalment Plans - interest	x	5.5%	Local Government (Financial Management) Regulations 1996, Part 5 section 68. GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
	Rates Instalment Plans (per instalment notice)	x	11.50	Local Government (Financial Management) Regulations 1996, Part 5 section 67. GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
1030113	Rates Penalty Interest	x	11.0%	Local Government (Financial Management) Regulations 1996, Part 5 section 70. GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
1030118	Rates Special Payment Arrangement Administrative Charge - Initial Establishment (by prior approval only)	x	54.80	Local Government (Financial Management) Regulations 1996, Part 5 section 67.
	Rates Special Payment Arrangement Administrative Charge - for each instalment of the payment arrangement	x	8.90	
Trust Receipt to T9996 (9101115) plus 1040213	Debtor Special Payment Arrangement Administrative Charge (by prior approval only)	✓	54.80	LGA 1995 (6.1.6, 6.1.7, 6.1.8, 6.1.9)
	Special Series Number Plates	x	305.00	
1040211	Retrieval and research fee for information / documentation (per hour - one hour minimum). Note: freedom of information restrictions may apply (additional fees apply for copying)	x	60.50	LGA 1995 Part 6 Division 5 Subdivision 2 GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
2014-15  
Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)			STATUTORY CHARGE Per regulation as at 1 July 2014	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		Effective 1 July 2014	Effective 1 January 2015	Per regulation as at 1 July 2014			
<b>Freedom of Information Charges</b>							
		Application Fee under section 12(1)E of the Act (for an application for non-personal information)	x		30.00	100% Regulatory Fee	
		Charge for time taken by staff dealing with the application (per hour, or <i>pro rata</i> for a part of an hour)	x		30.00	100% Regulatory Fee	
		Charge for access time supervised by staff (per hour, or <i>pro rata</i> for a part of an hour), plus the actual additional cost to the Shire of any special arrangements (eg. Hire of facilities or equipment).	x		30.00	100% Regulatory Fee	
		Charges for photocopying -					
		(i) per hour, or <i>pro rata</i> for a part of an hour of staff time; and	x		30.00	100% Regulatory Fee	Freedom of Information Regulations 1993, Schedule 1.
		(ii) per copy	x		0.20	100% Regulatory Fee	GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
1040211		Charge for time taken by staff transcribing information from a tape or other device (per hour, or <i>pro rata</i> for a part of an hour)	x		30.00	100% Regulatory Fee	
		Charge for duplicating a tape, file or computer information	x		<b>Actual Cost</b>	Full Cost Recovery	
		Charge for delivery, packaging and postage	x		<b>Actual Cost</b>	Full Cost Recovery	
		Advance deposit which may be required by the Shire under section 18(1) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	x		25%	100% Regulatory Fee	
		Further advance deposit which may be required by the Shire under section 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	x		75%	100% Regulatory Fee	
<b>Photocopying / Printing</b>							
		A4 Black & white (single sided) per copy - multiply by two for a double sided copy.	✓		0.70	Full Cost Recovery	
		A4 Colour (single sided) per copy - multiply by two for a double sided copy.	✓		3.20	Full Cost Recovery	
		A3 Black & White (single sided) per copy - multiply by two for a double sided copy	✓		1.30	Full Cost Recovery	
		A3 Colour (single sided) per copy - multiply by two for a double sided copy	✓		6.00	Full Cost Recovery	
		A2 Black & White (single sided) per copy	✓		3.20	Full Cost Recovery	
		A2 Colour (single sided) per copy (printing electronic version only)	✓		11.70	Full Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)
		A1 Black & White (single sided) per copy	✓		5.90	Full Cost Recovery	
		A1 Colour (single sided) per copy (printing electronic version only)	✓		23.90	Full Cost Recovery	
		A0 Black & White (single sided) per copy	✓		13.30	Full Cost Recovery	
		A0 Colour (single sided) per copy (printing electronic version only)	✓		47.70	Full Cost Recovery	





**SHIRE OF WYNDHAM EAST KIMBERLEY**  
2014-15  
Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE			STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	Effective 1 July 2014	Effective 1 January 2015			
<b>Animal Control (continued)</b>							
<b>Dog Infringements (continued)</b>							
	Keeping more than the prescribed number of dogs (dangerous dogs)				400.00	100% Regulatory Fee	
	Breach of kennel establishment licence		x		200.00	100% Regulatory Fee	
	Dog not wearing collar with attached registration tag		x		200.00	100% Regulatory Fee	
	Dog not held or tethered in certain public places		x		200.00	100% Regulatory Fee	
	Dog in exercise areas, rural areas offences		x		200.00	100% Regulatory Fee	
	Greyhound not muzzled		x		200.00	100% Regulatory Fee	
	Dog in place without consent (for dogs other than dangerous dogs)		x		200.00	100% Regulatory Fee	
	Dog in place without consent (dangerous dogs)		x		400.00	100% Regulatory Fee	
	Dog attack or chase causing physical injury		x		400.00	100% Regulatory Fee	
	Dog attack or chase causing no physical injury (for dogs other than dangerous dogs)		x		200.00	100% Regulatory Fee	
	Dog attack or chase causing no physical injury (dangerous dogs)		x		400.00	100% Regulatory Fee	
	Dangerous dog not wearing prescribed collar with prescribed information		x		400.00	100% Regulatory Fee	
	Not complying with dangerous dog enclosure requirements		x		400.00	100% Regulatory Fee	
	Not complying with commercial security dog requirements		x		400.00	100% Regulatory Fee	
	Warning signs about dangerous dogs not displayed		x		400.00	100% Regulatory Fee	
	Dangerous dog not muzzled		x		400.00	100% Regulatory Fee	
	Dangerous dog not held or tethered		x		400.00	100% Regulatory Fee	
	Dangerous dog not controlled by capable person		x		400.00	100% Regulatory Fee	
	Dangerous dog in prohibited place		x		400.00	100% Regulatory Fee	
	Dangerous dog (restricted breed) not sterilised		x		400.00	100% Regulatory Fee	
	Dangerous dog (restricted breed) or pup advertised		x		400.00	100% Regulatory Fee	
	Dangerous dog (restricted breed) or pup sold		x		400.00	100% Regulatory Fee	
	Dangerous dog (restricted breed) or pup transferred		x		400.00	100% Regulatory Fee	
	Buying or accepting ownership of dangerous dog (restricted breed) or pup		x		400.00	100% Regulatory Fee	
	Breeding, or breeding from, dangerous dog (restricted breed)		x		400.00	100% Regulatory Fee	
	Dangerous dog (declared) sold or transferred to under 18 year old		x		400.00	100% Regulatory Fee	
	Failure to notify person of responsibilities under Part VI Div. 2		x		400.00	100% Regulatory Fee	
	Failure to notify local government of a dangerous dog event		x		400.00	100% Regulatory Fee	
	Failure to notify new local government that dangerous dog kept in its district		x		400.00	100% Regulatory Fee	
	Failure to provide a notice to new owner about a dangerous dog (declared)		x		400.00	100% Regulatory Fee	
	Failure to provide written notice to new owner about a dangerous dog (restricted breed) or dangerous dog (commercial security dog)		x		400.00	100% Regulatory Fee	
	Failure to notify local government of dangerous dog's new district or death		x		400.00	100% Regulatory Fee	

Dog Regulations 2013, Section 33  
GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1).)

1050313



**SHIRE OF WYNDHAM EAST KIMBERLEY**  
2014-15  
Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
<b>Other Animal Control</b>						
1050314	Replacement Dog Tags	✓	6.00	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19).
1050313	Dog Seizure Fees. Note: this fee is payable in addition to Infringement Fees as per Dog Act 1976 and Dog Regulations 1976.	x	88.00	Full Cost Recovery		GST Exempt Where Indicated: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
1050312	Dog pound charge - each day thereafter	x	23.00	Partial Cost Recovery		
1050314	Destruction of dog. Note: impounded animals are destroyed after 72 hours of detention.	✓	78.00	Full Cost Recovery		
1050324	Replacement cat tags	✓	8.00	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
1050323	Cat Seizure Fees (fee payable in addition to infringement fees)	x	117.00	Full Cost Recovery		GST Exempt Where Indicated: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
1050322	Cat Pound Charge	x	32.00	Partial Cost Recovery		
1050324	Destruction of Cat (impounded cat is destroyed after 72 hours of detention)	✓	101.00	Full Cost Recovery		
1050324	Cat Breeders Annual Registration Fee	x	100.00	Full Cost Recovery		Cat Act 2011 GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
<b>Abandoned Vehicles</b>						
1050412	Abandoned Vehicle Infringement	x	100.00	100% Regulatory Fee		Activities in Thoroughfares and Public Places and Trading Local Law 2003
	Towing Abandoned Vehicle - In addition to Infringement	✓	Full Cost Recovery	Full Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Poundage Charges, each day	x	17.00	Full Cost Recovery		
<b>Road Closure Approval for Public Events</b>						
01140210	Not for Profit / Non Government user groups as defined under "Community and Recreation Facilities and Services"	✓	88.00	Partial Cost Recovery		LGA 1995 Part 6 Division 5 Subdivision 2
	Commercial / Government / Private user groups as defined under "Community and Recreation Facilities and Services"	✓	176.50	Full Cost Recovery		
<b>Traffic Management Signage and Temporary Fencing</b>						
01140210	Short term Hire of SWEK Traffic Management Signs (per sign / per week). Note: erection of Traffic Management Signage must be undertaken by qualified person(s) and is only available to approved public events	✓	6.00	Full Cost Recovery		
	Erection of Traffic Management Signage by qualified Shire employees per hour	✓	153.00	Full Cost Recovery		
	Short term hire of SWEK temporary fencing (per panel / per week). Note: only available to Not for Profit / Non Government User Groups as defined under "Community and Recreation Facilities and Services". Pick up and delivery is hirers responsibility.	✓	6.00	Partial Cost Recovery		LGA 1995 Part 6 Division 5 Subdivision 2
	Bond	x	552.00	Full Cost Recovery		

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
2014-15  
Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)			STATUTORY CHARGE Per regulation as at 1 July 2014	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		Effective 1 July 2014	Effective 1 January 2015	GST			
<b>Bushfire Infringements</b>							
	Setting Fire to Bush During Prohibited Burning Times	x			250.00	100% Regulatory Fee	
	Offences relating to burning of bush	x			250.00	100% Regulatory Fee	
	Failure to prepare a fire break in accordance with section 22(3)(b) before setting fire to bush on land adjoining exempt land	x			250.00	100% Regulatory Fee	
	Failure to produce permit to burn	x			100.00	100% Regulatory Fee	
	Failure or refusal to identify person who issued permit to burn	x			100.00	100% Regulatory Fee	
	Burning garden refuse at rubbish tip contrary to notice	x			1,000.00	100% Regulatory Fee	
	Burning garden refuse during limited burning times	x			250.00	100% Regulatory Fee	
	Offences relating to lighting of fires in the open air	x			250.00	100% Regulatory Fee	
	Lighting a fire contrary to a notice issued under section 25A(5) by a local government	x			250.00	100% Regulatory Fee	
	Offences relating to the operation of tractors or self propelled harvesters, engines, machinery and vehicles during the prohibited and restricted burning times	x			250.00	100% Regulatory Fee	
	Operation of a tractor or self propelled harvester without a fire extinguisher contrary to a notice issued by a local government	x			250.00	100% Regulatory Fee	
	Giving a false alarm of fire	x			250.00	100% Regulatory Fee	
	Vandalism	x			250.00	100% Regulatory Fee	
	Failure of occupier of land to extinguish a bush fire burning on the land	x			250.00	100% Regulatory Fee	
	Offences relating to the disposal of cigarettes, cigars and matches	x			100.00	100% Regulatory Fee	
	Refusal to state name and abode or stating false name and abode	x			100.00	100% Regulatory Fee	
	Obstruction	x			250.00	100% Regulatory Fee	
	Applying to another bush fire control officer for permit where permit already refused or granted subject to special conditions	x			250.00	100% Regulatory Fee	
	Failure to notify or report the escape of a fire lit under permit	x			250.00	100% Regulatory Fee	
	Failure to comply with a requisition of a bush fire control officer relating to burning under section 24A of the Act	x			250.00	100% Regulatory Fee	
	Offences relating to operation of bulldozer or road grader	x			250.00	100% Regulatory Fee	
	Operating harvesting machine or header during prohibited burning times or restricted burning times without fire extinguisher	x			250.00	100% Regulatory Fee	
	Operating or using engines, vehicles, plant or machinery contrary to notice or direction	x			500.00	100% Regulatory Fee	
	Failure to fit spark arrester to power saw, bag loader or other plant or equipment	x			250.00	100% Regulatory Fee	
	Offences relating to operation of motor vehicles	x			250.00	100% Regulatory Fee	
	Offences relating to operation of aeroplanes	x			250.00	100% Regulatory Fee	
	Offences relating to operation of welding and cutting apparatus	x			250.00	100% Regulatory Fee	

01050417

Bush Fires Act 1954

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
2014-15  
Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE			STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	Effective 1 July 2014	Effective 1 January 2015			
<b>Bushfire Infringements (continued)</b>							
		x			250.00	100% Regulatory Fee	
	Failure to comply with directions of bush fire control officer				250.00	100% Regulatory Fee	
	Offences relating to the use of fireworks	x			250.00	100% Regulatory Fee	
	Failure to comply with the directions of a bush fire control officer	x			250.00	100% Regulatory Fee	
	Failure to give prescribed notification to local government regarding the occurrence of a bush fire	x			100.00	100% Regulatory Fee	Bush Fires Act 1954
	Failure by owner or occupier of land to give prescribed notice of intention to exercise powers conferred by section 34 of the Act	x			250.00	100% Regulatory Fee	
<b>Camping Infringements</b>							
	Occupied a park home not in a caravan park	x			200.00	100% Regulatory Fee	
	Camped other than at a licensed caravan park or camping ground	x			100.00	100% Regulatory Fee	
	Excessive number of caravans on a lot without approval	x			100.00	100% Regulatory Fee	
	Failed to maintain a caravan or a camp in a condition such that it was not a hazard to safety or health	x			100.00	100% Regulatory Fee	
	Failed to ensure that a caravan or park home was transportable	x			100.00	100% Regulatory Fee	
	Failed to ensure that a caravan complied with standards for caravans	x			100.00	100% Regulatory Fee	
	Failed to ensure that an annex complied with standards for annexes	x			100.00	100% Regulatory Fee	
	Being an occupier of a site, failed to ensure the site complied with the requirements of Schedule 7 of the Regulations being:						
	a. a vehicle parked on a facility road	x			50.00	100% Regulatory Fee	
	b. a caravan, storage shed or other building on a site not tied down or made safe as approved	x			200.00	100% Regulatory Fee	
	Being an owner or person who has control of a dog which is not kept on a leash or kept in an enclosed or fenced area	x			100.00	100% Regulatory Fee	
	Drove a vehicle in a facility at a speed exceeding 8km/hour	x			50.00	100% Regulatory Fee	
	Brought a park home onto a facility without the prior approval of the facility licence holder	x			200.00	100% Regulatory Fee	
	Attached a rigid annex to a caravan without the written approval of the licence holders, and also requires written approval of local government	x			200.00	100% Regulatory Fee	
	Constructed a carport or pergola without the prior written approval of the Shire of Wyndham East Kimberley and the licence holder	x			200.00	100% Regulatory Fee	
	Constructed a carport or pergola in a facility without the written approval of the licence holder and the Shire of Wyndham East Kimberley	x			200.00	100% Regulatory Fee	
01050417							
01050420							Parks & Camping Grounds Act 1997

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE			STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	Effective 1 July 2014	Effective 1 January 2015			
<b>BUILDING CONTROL</b>							
		x			Calculation	100% Regulatory Fee	Building Regulations 1989 (part 6)
	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 \$92). <i>Note: applications made prior to 2/4/2012.</i>						
	Building Permit Application <b>Certified</b> Class 1 - 10 (0.19% of the estimated value of work - but not less than \$92)	x			Calculation (minimum fee \$92)	100% Regulatory Fee	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 16(1))
	Building Permit Application <b>Certified</b> Class 1 B, 2 - 9 (0.09% of the estimated value of work - but not less than \$92)	x			Calculation (minimum fee \$92)	100% Regulatory Fee	
	Building Permit Application <b>Uncertified</b> Class 1A & 10 (0.32% of the estimated value of work - but not less than \$92)	x			Calculation (minimum fee \$92)	100% Regulatory Fee	
	Amended building License - 50% of full fee (minimum of \$20). <i>Note: applications made prior to 2/4/2012.</i>	x			Calculation	100% Regulatory Fee	Building Regulations 1989 (part 6)
1130310	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	100% Regulatory Fee	
	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	100% Regulatory Fee	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 51(3))
	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 \$92)	x			Calculation (minimum fee \$92)	100% Regulatory Fee	
	Building Approval Certificate Application (for existing building where unauthorised work has not been carried out)	x			<b>92.00</b>	100% Regulatory Fee	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)
1130312	Demolition Permit Application - Class 1 - 10	x			<b>92.00</b>		Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 16(1))
	Demolition Permit Application - Class 2 - 9 (\$92 for each storey of the building)	x			Calculation		
	Application Extension of Time (Building or Demolition Permit)	x			<b>92.00</b>		Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 32(3)(f))

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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Attachment 1 - Draft Budget 2014/15

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
<b>BUILDING CONTROL (continued)</b>						
	Application for Occupancy Permit (completed building)	x		92.00		Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 46)
	Application for Temporary Occupancy Permit (incomplete building)	x		92.00		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		92.00		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		92.00		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) (\$10.25 for each strata unit, but not less than \$102)	x		Calculation (minimum fee \$102)		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 \$92.00)	x		Calculation (minimum fee \$92)		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		92.00		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		92.00		Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 65 (3)(a))
	Annual Swimming Pool Fee - \$56 every 4 years (charged pro-rata)	x		\$14.00 per annum		Building Regulations 1989 Part 10 Regulation 38F Building Regulations 2012 Part 8 Division 2 (r 53 (2))
	Application for Approval of Battery Operated Smoke Alarm	x		170.00		Building Regulations 2012 Part 8 Division 3 (r 61 (3)(b))
	Application for Variation/Modification of Building Standards in which declaration is sought from Building Commissioner	x		\$2,040 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.

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GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
<b>BUILDING CONTROL (continued)</b>						
		x		40.50		Set by Builders Registration Board.
	Builder registration board levy. Note: applications made prior to 2/14/2012.					
	Building Services Levy for Building Permit (Minimum \$40.50 and 0.09% of work value exceeding \$45,000)	x		Calculation (minimum fee \$40.50)		Set by Building (Services) Act 2011 and Building Services Commission
	Building Services Levy for Demolition Permit (Minimum \$40.50 and 0.09% of work value exceeding \$45,000)	x		Calculation (minimum fee \$40.50)		
	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)		Set by Building (Services) Act 2011 and Building Services Commission
	Construction Industry Training Fund (0.2% of construction value over \$20,000.)	x		Calculation		Set by Construction and Training Industry group.
1130311	Retrieval and research fee for building information / documentation (per hour - one hour minimum). Note: freedom of information restrictions may apply (additional fees apply for copying)	✓	61.00			LGA 1995 Part 6 Division 5 Subdivision 2
1130312	Change of Ownership Advices (via settlement agents) - Building - per lot	x		78.00		
<b>Signage Approvals</b>						
<b>Standard Signs</b>						
	Pylon Sign	✓		34.00	Full Cost Recovery	LGA 1995 Pt 6 Division 5 Subdivision 2; Local Planning Policy
	Illuminated Sign	✓		29.00	Full Cost Recovery	
	Hoardings per annum	✓		58.00	Full Cost Recovery	
	Portable sign	✓		29.00	Full Cost Recovery	LGA 1995 Pt 6 Division 5 Subdivision 2; Local Planning Policy
	Development sign	✓		29.00	Full Cost Recovery	
	Any other sign	✓		17.00	Full Cost Recovery	
<b>Non Standard Signs</b>						
	Pylon Sign	✓		69.00	Full Cost Recovery	
	Illuminated Sign	✓		58.00	Full Cost Recovery	
	Hoardings per annum	✓		115.00	Full Cost Recovery	
	Portable sign	✓		58.00	Full Cost Recovery	LGA 1995 Pt 6 Division 5 Subdivision 2; Local Planning Policy
	Development sign	✓		58.00	Full Cost Recovery	
	Any other sign	✓		29.00	Full Cost Recovery	
	Instructional Sign	✓		17.00	Full Cost Recovery	
	Confiscated sign	✓		29.00	Full Cost Recovery	

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GL	Charge Type Code <small>(If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)</small>	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED -/)	STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
<b>BUILDING CONTROL (continued)</b>					
<b>Supply of Generic Engineering Footing Specification Detail (per set)</b>					
1130311	Sea Containers	✓ 58.00		Full Cost Recovery	LGA 1995 Part 6 Division 5 Subdivision
	Shade Sails	✓ 58.00		Full Cost Recovery	
<b>Deposit to Repair Damage to Footpath, Kerb, Road or Road Reserve</b> <i>(Footpath and kerb bond)</i>					
	Single Residential Block, having one street boundary	x 552.00		Full Cost Recovery	
	Single Residential Block, having two street boundaries	x 662.00		Full Cost Recovery	
	Duplex Block, having one street boundary	x 662.00		Full Cost Recovery	
	Duplex Block, having two street boundaries	x 772.00		Full Cost Recovery	LGA 1995 Part 6 Division 5 Subdivision 2
	Multi Residential Block, up to maximum	x 1,158.00		Full Cost Recovery	
	Services Trades and Commercial, up to maximum	x 1,764.00		Full Cost Recovery	
<b>ECONOMIC SERVICES</b>					
<b>Water Supply/Reticulation Charges</b>					
1111212	0021 Water supply/retic charges, per kilolitre	x 0.70		Full Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)
<b>HEALTH</b>					
<b>Caravan Parks</b>					
	CPCS (via Health) Registration Per Camp Site / annum	x 3.00		100% Regulatory Fee	
	CPSS (via Health) Registration Per Short Stay Site / annum	x 6.00		100% Regulatory Fee	
1070413	CPLS (via Health) Registration Per Long Stay Site / annum	x 6.00		100% Regulatory Fee	
	CPOS (via Health) Registration Per Overflow Site / annum	x 1.50		100% Regulatory Fee	Caravan Parks and Camping Ground Regulations 1997
	** Note: a \$200 minimum overall fees / annum applies to above. **				
1070413	Additional fee for renewal after expiry	x 20.00		100% Regulatory Fee	
	Transfer of Caravan Park Licence	x 100.00		100% Regulatory Fee	
<b>Food Business</b>					
<b>Food Registration and Notification</b>					
	Temporary Food Stall Application	x 50.00		100% Regulatory Fee	Food Act 2008 s107; LGA 1995 Part 6 Div 5 Subdiv 2.
	Registration Application	x 50.00		100% Regulatory Fee	
1070414	Temporary Food Stall Application - Not for Profit / Non Government User Groups as defined under "Community and Recreation Facilities and Services"	No Cost		No Cost	Food Act 2008 s107; LGA 1995 Part 6 Div 5 Subdiv 2.; Food Regulations 2009 r. 10
<b>Assessment of Food Business</b>					
<b>(Assessment fees below are in addition to the Registration Application fee above)</b>					
	High Risk	x 265.00		Full Cost Recovery	Food Act 2008 s110.4(B); LGA 1995 Part 6 Div 5 Subdiv 2.
1070414	Medium Risk	x 133.00		Full Cost Recovery	
	Low Risk	x 67.00		Full Cost Recovery	

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**Fees and Charges**

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
		Effective 1 July 2014	Effective 1 January 2015	Per regulation as at 1 July 2014		
<b>HEALTH (continued)</b>						
<b>Food Business Annual Surveillance Charge</b>						
	FBHR (via Health)	x	424.00		Full Cost Recovery	Food Act 2008 s140 (1); LGA 1995 Part 5 Subdiv 2
1070414	FBMR (via Health)	x	282.00		Full Cost Recovery	
	FBLR (via Health)	x	141.00		Full Cost Recovery	
<b>Infringements</b>						
	Offences under the Food Act 2008	x		as prescribed	100% Regulatory Fee	Food Act 2008
	Offences under the Food Regulations 2009	x		as prescribed	100% Regulatory Fee	Food Regulations 2009
	Offences under the Environmental Protection Act 1986	x		as prescribed	100% Regulatory Fee	Environmental Protection Act 1986
1070419	Offences under the Environmental Protection (Noise) Regulations 1997	x		as prescribed	100% Regulatory Fee	Environmental Protection (Noise) Regulations 1997
	Offences under the Environmental Protection (Unauthorised Discharges) Regulations 2004	x		as prescribed	100% Regulatory Fee	Environmental Protection (Unauthorised Discharges) Regulations 2004
<b>Effluent Disposal</b>						
1070411	On-site effluent disposal applications (includes local government application fee \$118 and permit to use apparatus fee \$118)	x		236.00	100% Regulatory Fee	Determined by WA Department of Health.
<b>Swimming Pool Sampling</b>						
	Pool Sample Fee	✓	80.00		Full Cost Recovery	
1070415	Re-sample of pool following failure of monthly sample	✓	176.00		Full Cost Recovery	LGA 1995 section 6.16.
<b>Application for a Public Event</b>						
	Low Risk building or event			No Cost	Full Cost Recovery	Health Act 1911 Sec 176, Health (Public Building) Regulations 1992 schedule 1
1070417	Medium Risk building or event	✓		112.00	Full Cost Recovery	
	High Risk building or event	✓		222.00	Full Cost Recovery	
<b>Other Health Fees and Charges</b>						
1070412	Lodging House Registration per annum	x	218.00		Full Cost Recovery	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)	✓	228.00		Full Cost Recovery	LGA 1995 Part 6 Division 5 Subdivision 2
1070417	Offensive Trade Registration	x		As prescribed	100% Regulatory Fee	Offensive Trade (Fees) Regulations 1976
	Retrieval and research fee for health information / documentation (per hour - one hour minimum). Note - freedom of information restrictions may apply (additional fees apply for copying)	✓	61.00		Full Cost Recovery	LGA 1995 Part 6 Division 5 Subdivision 2

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GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED -/)			STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		Effective 1 July 2014	Effective 1 January 2015	Per regulation as at 1 July 2014			
<b>TOWN PLANNING AND REGIONAL DEVELOPMENT</b>							
<b>Determination of Applications</b>							
<b>Development Application (other than for an extractive industry) where the</b>							
	A) not more than \$50 000	x		147.00	100% Regulatory Fee		
	B) more than \$50 000 but not more than \$500 000	x		0.32% of the estimated cost of development	100% Regulatory Fee		
	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	100% Regulatory Fee		
	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	100% Regulatory Fee		
1100611	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	100% Regulatory Fee	Planning and Development Act 2005, Town Planning Regulations 2009 Reg47 Schedule 2.	
	F) more than \$21.5 million	x		34,196.00	100% Regulatory Fee		
	Extractive Industry Application - where the development has not commenced or been carried out	x		739.00	100% Regulatory Fee		
	Change of Use and Non Conforming Use Application Only	x		295.00	100% Regulatory Fee		
	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	100% Regulatory Fee		
<b>Public Event Approval</b>							
	Low Risk building or event			No Cost			
1070417	Medium Risk building or event	x		75.00			
	High Risk building or event	x		148.00			
<b>Home Occupation</b>							
	Initial Application	x		222.00	100% Regulatory Fee	Planning and Development Act 2005, Town Planning Regulations 2009 Reg47 Schedule 2.	
	Annual Renewal	x		73.00	100% Regulatory Fee		
1100615	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 Fee as applicable			

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Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)			STATUTORY CHARGE Per regulation as at 1 July 2014	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
	Effective 1 July 2014	Effective 1 January 2015	GST			
<b>TOWN PLANNING AND REGIONAL DEVELOPMENT (continued)</b>						
<b>Scheme Amendment and Structure Plans</b>						
GL	Note: Fees are calculated per officer per hour.					
	Initial application fee			2,500.00	100% Regulatory Fee	
	Assessment fees will then be calculated on the following basis - per hour per officer:					
	Director / City / Shire Planner \$83.00 per hour					
	Manager / Senior Planner \$63.00 per hour					
	Planning Officer \$34.70 per hour					
	Other staff eg: Environmental Health Officer \$34.70 per hour					
	Secretary / Administration Clerk \$28.40 per hour					WA Planning Commission Fees
	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.					
1100614	Advertising	✓	Full cost recovery		Full Cost Recovery	
<b>Strata Plan, Re-subdivision or Consolidation of Lots Applications (per lot)</b>						
	A) Not more than 5 lots	x		637.00	100% Regulatory Fee	
	Base assessment fee; plus	x		64.00	100% Regulatory Fee	
	Assessment fee per lot					
	B) More than 5 lots (up to and including 100 lots)	x		957.00	100% Regulatory Fee	WA Planning Commission Fees
	Base assessment fee; plus	x		42.40	100% Regulatory Fee	
	Assessment fee per lot	x		4,985.00	100% Regulatory Fee	
	C) More than 100 lots (capped)	x				
<b>Subdivision / Strata Clearance (per lot)</b>						
	Not more than 5 lots (per lot)	x		73.00	100% Regulatory Fee	
	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	100% Regulatory Fee	WA Planning Commission Fees
	More than 195 lots	x		7,393.00	100% Regulatory Fee	
1100612	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)	100% Regulatory Fee	Strata Titles General Regulations 1996, Schedule 1 (2).
<b>Other Planning Fees</b>						
1100614	Property Settlement Questionnaire	✓		73.00	100% Regulatory Fee	Planning and Development Act 2005, Town Planning Regulations
1100613	Zoning Certificate	x		73.00	100% Regulatory Fee	Planning and Development Act 2005, Town Planning Regulations
	Written Zoning Enquiries	✓		73.00	100% Regulatory Fee	Planning Regulations
1100614	Retrieval and research fee for planning information / documentation (per hour - one hour minimum). Note: freedom of information restrictions may apply (additional fees apply for copying)	✓		61.00	Full Cost Recovery	LGA 1995 Part 6 Division 5 Subdivision 2
1100613	Section 40 Liquor License Certificate	x		112.00	Full Cost Recovery	LGA 1995 Part 6 Division 5 Subdivision 2

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GL				
<b>TOWN PLANNING AND REGIONAL DEVELOPMENT (continued)</b>				
<b>Other Planning Fees (continued)</b>				
1100613		Permanent Road Closure Application (Temporary road closures for events are not included in this fee category. please refer to Public Events)	Full Cost Recovery	LGA 1995 Part 6 Division 5 Subdivision
			276.00	
<b>Trading in Public Places or Thoroughfares</b>				
1100611		Traders Permit - Application Fee	Full Cost Recovery	
			100.00	
1100611		Traders Permit - Daily Charge (up to 4 hours per day)	Full Cost Recovery	
			25.00	
1100611		Traders Permit - Monthly Charge (up to 4 hours per day)	Full Cost Recovery	LGA 1995 Part 6 Division 5 Subdivision 2
			350.00	
1100611		Traders Permit - Annual Charge (up to 4 hours per day)	Full Cost Recovery	
			1,000.00	
<b>Refuse / Waste</b>				
<b>Waste Management and Collection Charges (where applicable)</b>				
1100116		Waste Management Charge (per annum)	Full Cost Recovery + Possible Future Consideration	Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (66)
			200.00	
1100110		Waste Receptacle Charge - once weekly service (per receptacle per annum)	Full Cost Recovery	Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (67)
			280.00	
1100111		Additional Waste Receptacle Charge (per receptacle per service per annum)	Full Cost Recovery	
			492.00	
1100110		Waste Collection Service (Exempt/ Non-Rateable) (per receptacle per annum)	Full Cost Recovery	
			492.00	
<b>Waste Management and Collection Charges (where applicable) (continued)</b>				
1100113		Replacement of Bin (per bin at cost plus administrative fee)	Full cost recovery + administrative fee	Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (68), LGA 1995 (6.16)
			\$17.80	
		Repairs to Bin (per repair at cost plus administrative fee)	Full cost recovery + administrative fee	
			\$17.80	

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GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST INCLUSIVE (WHERE INDICATED ✓)	GST			
<b>SANITATION (continued)</b>						
<b>Disposal Charges</b>						
			✓	50.00	Full Cost Recovery + Possible Future Consideration	
	Domestic Waste Disposal Fee - per m3					
			✓	24.50	Full Cost Recovery + Possible Future Consideration	
	Domestic Waste Disposal Fee - per m3 - Uncontaminated Green Waste - **No cost up to 1m3 daily**					
0042	Commercial Waste Disposal Fee - per m3 (not green waste)		✓	50.00	Full Cost Recovery + Possible Future Consideration	
0041	Commercial Waste Disposal Fee - per m3 - Green Waste		✓	24.50	Full Cost Recovery + Possible Future Consideration	Waste Avoidance and Resource Recovery Act
0043	Liquid Waste (per 1000 ltrs)		✓	215.00	Full Cost Recovery + Possible Future Consideration	2007 Part 6 Div 3 (68), LGA 1995 (6.16)
0044	Medical Waste - per m3		✓	163.00	Full Cost Recovery + Possible Future Consideration	
0045	Compact Waste - per m3		✓	50.00	Full Cost Recovery + Possible Future Consideration	
0046	Disposal Fee for Asbestos Disposal, per cubic metre		✓	136.50	Full Cost Recovery + Possible Future Consideration	

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
2014-15  
Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED -/)			
<b>SANITATION (continued)</b>						
<b>Refuse / Waste (continued)</b>						
<b>Disposal Charges (continued)</b>						
	0047	✓	0.90	Waste Oil - per litre	Full Cost Recovery + Possible Future Consideration	
	0048	✓	5.90	Disposal of Waste Oil Drums (44 gallon drums & over)	Full Cost Recovery + Possible Future Consideration	
			No Cost	Car Bodies	Full Cost Recovery + Possible Future Consideration	
	0049	✓	8.20	Car Tyres	Full Cost Recovery + Possible Future Consideration	
	0050	✓	10.50	4WD Tyres	Full Cost Recovery + Possible Future Consideration	
	0051	✓	28.00	Truck Tyres	Full Cost Recovery + Possible Future Consideration	Waste Avoidance and Resource Recovery Act 2007 Part 6 Div 3 (68), LGA 1995 (6.16)
	0052	✓	79.30	Earthmoving Tyres	Full Cost Recovery + Possible Future Consideration	
	0056	✓	7.00	Pallets (per pallet)	Full Cost Recovery + Possible Future Consideration	
	0053	✓	180.80	Contaminated soil - hydrocarbons (CSH) - per m3	Full Cost Recovery + Possible Future Consideration	
N/A			No Longer Accepted	Contaminated soil - others (CSO) - per m3	Full Cost Recovery + Possible Future Consideration	
			No Cost	Clean Fill - Uncontaminated	Full Cost Recovery + Possible Future Consideration	



**SHIRE OF WYNDHAM EAST KIMBERLEY**

2014-15

**Fees and Charges**

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)		STATUTORY CHARGE Per regulation as at 1 July 2014	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		Effective 1 July 2014	Effective 1 January 2015			
<b>AERODROMES</b>						
<b>Airport Private Works</b>						
		✓	286.80		Full Cost Recovery + Possible Mark Up	
	Slashing - Per Hour (includes tractor, slasher & labour)					
	Weed control - Per Hour (includes truck, labour & poison)	✓	253.40		Full Cost Recovery + Possible Mark Up	
	Crack sealing machine - Per Hour (includes 2 operators. Bitumen product not included)	✓	284.30		Full Cost Recovery + Possible Mark Up	LGA 1995 Part 6 Division 5 Subdivision 2
	Towing (airside) per hour (includes truck & labour)	✓	198.30		Full Cost Recovery + Possible Mark Up	
<b>Aircraft Landing Fees</b>						
[MTOW = Maximum take off weight]						
<b>Fixed Wing Aircraft (per landing)</b>						
	All Fixed Wing Aircraft - Per tonne and part thereof	✓	27.60		Full Cost Recovery + Possible Future Consideration	
<b>Rotary Wing Aircraft (per landing)</b>						
	All Rotary Aircraft - Per Tonne and part thereof	✓	27.60		Full Cost Recovery + Possible Future Consideration	
<b>Passenger Service Fees</b>						
	Passenger Handling fee	✓	19.90		Full Cost Recovery + Possible Future Consideration	
Knx 1120711	0061					
	Passenger Screening fee	✓	20.50		Full Cost Recovery + Possible Future Consideration	LGA 1995 Part 6 Division 5 Subdivision 2
Knx 1120712	0062					

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
2014-15  
Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)			STATUTORY CHARGE  Per regulation as at 1 July 2014	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		Effective 1 July 2014	Effective 1 January 2015	Effective 1 July 2014			
<b>AERODROMES (continued)</b>							
<b>Aircraft Parking Fees (continued)</b>							
						Full Cost Recovery + Possible Future Consideration	
	Non Resident Operator Aircraft Parking Fees (per night, landing Fees NOT Included)	✓	23.40				
Knox 1120714	Non Resident Operator Aircraft Parking Fees (6 months - Landing Fees NOT Included)	✓	855.00			Full Cost Recovery + Possible Future Consideration	LGA 1995 Part 6 Division 5 Subdivision 2
	Non Resident Operator Aircraft Parking Fees (Per month - Landing Fees NOT Included)	✓	167.30			Full Cost Recovery + Possible Future Consideration	
<b>Call Out Fees</b>							
1120710	Kununurra Airport, after hours, per hour	✓	121.40			Full Cost Recovery + Possible Future Consideration	LGA 1995 Part 6 Division 5 Subdivision 2
1120810	Wyndham Airport, after hours, per hour	✓	121.40			Full Cost Recovery + Possible Future Consideration	
<b>Digital Advertising</b>							
	Annual advertising on airport terminal digital display boards	✓	1,320.00			Full Cost Recovery + Possible Future Consideration	
New GL Required	Quarterly advertising on airport terminal digital display boards	✓	396.00			Full Cost Recovery + Possible Future Consideration	LGA 1995 Part 6 Division 5 Subdivision 2
	Monthly advertising on airport terminal digital display boards	✓	143.00			Full Cost Recovery + Possible Future Consideration	



**SHIRE OF WYNDHAM EAST KIMBERLEY**

2014-15

**Fees and Charges**

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST INCLUSIVE (WHERE INDICATED ✓)	GST			
<b>Memberships</b>						
	Community Member	✓	90.00	Partial Cost Recovery		
	Corporate	✓	100.00	Partial Cost Recovery		
	Family of 4	✓	125.00	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Note: Memberships include: 10% Discount on services excluding advertising + 4 hours free internet per year					
<b>Meeting Room Hire Per Day - Members</b>						
	Not for Profit, Youth Services	✓	181.30	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Government, Private	✓	262.40	Partial Cost Recovery		
<b>Meeting Room Hire Per Day - Non-Members</b>						
	Not for Profit, Youth Services	✓	201.40	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Government, Private	✓	291.50	Partial Cost Recovery		
<b>Staff Hire Per Meeting - Members</b>						
	Minutes Only	✓	23.90	Partial Cost Recovery		
	Minutes & Agenda	✓	47.70	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Typing Documents Per Hour	✓	33.40	Partial Cost Recovery		
	Typing Documents Per Page	✓	9.60	Partial Cost Recovery		
<b>Staff Hire Per Meeting - Non-Members</b>						
	Minutes Only	✓	26.50	Partial Cost Recovery		
	Minutes & Agenda	✓	53.00	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Typing Documents Per Hour	✓	37.10	Partial Cost Recovery		
	Typing Documents Per Page	✓	10.60	Partial Cost Recovery		
<b>Staff Assistance - Members</b>						
	Computer Assistance Per Hour	✓	14.40	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Emailing (Per Email)	✓	3.90	Partial Cost Recovery		
<b>Staff Assistance - Non-Members</b>						
	Computer Assistance Per Hour	✓	15.90	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Emailing (Per Email)	✓	4.30	Partial Cost Recovery		
<b>Laminating - Members</b>						
	A4 Per Page	✓	2.00	Partial Cost Recovery		
	A3 Per Page	✓	2.90	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Other Sizes - POA	✓	POA	Partial Cost Recovery		
<b>Laminating - Non-Members</b>						
	A4 Per Page	✓	2.20	Partial Cost Recovery		
	A3 Per Page	✓	3.20	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Other Sizes - POA	✓	POA	Partial Cost Recovery		

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
2014-15  
Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST INCLUSIVE (WHERE INDICATED -)	GST			
<b>Faxing - Members</b>						
	Local and STD Initial Page	✓	3.90		Partial Cost Recovery	
	Local and STD Subsequent Pages	✓	1.00		Partial Cost Recovery	
	International Initial Page	✓	4.80		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)
	International Subsequent Pages	✓	2.90		Partial Cost Recovery	
	Receiving Per Page	✓	0.50		Partial Cost Recovery	
<b>Faxing - Non-Members</b>						
	Local and STD Initial Page	✓	4.30		Partial Cost Recovery	
	Local and STD Subsequent Pages	✓	1.10		Partial Cost Recovery	
	International Initial Page	✓	5.30		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)
	International Subsequent Pages	✓	3.20		Partial Cost Recovery	
	Receiving Per Page	✓	0.60		Partial Cost Recovery	
<b>Photocopying/Printing (Black and White) - Members</b>						
	A4 Single Side	✓	0.20		Partial Cost Recovery	
	A4 Double Side	✓	0.40		Partial Cost Recovery	
	A3 Single Side	✓	0.40		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)
	A3 Double Side	✓	0.80		Partial Cost Recovery	
<b>Photocopying/Printing (Black and White) - Non-Members</b>						
	A4 Single Side	✓	0.30		Partial Cost Recovery	
	A4 Double Side	✓	0.50		Partial Cost Recovery	
	A3 Single Side	✓	0.50		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)
	A3 Double Side	✓	0.90		Partial Cost Recovery	
<b>Photocopying/Printing (Full Colour) - Members</b>						
	A4 Single Side	✓	1.00		Partial Cost Recovery	
	A4 Double Side	✓	2.00		Partial Cost Recovery	
	A3 Single Side	✓	2.00		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)
	A3 Double Side	✓	3.90		Partial Cost Recovery	
<b>Photocopying/Printing (Full Colour) - Non-Members</b>						
	A4 Single Side	✓	1.10		Partial Cost Recovery	
	A4 Double Side	✓	2.20		Partial Cost Recovery	
	A3 Single Side	✓	2.20		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)
	A3 Double Side	✓	4.30		Partial Cost Recovery	

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
2014-15  
Fees and Charges

GL	Charge Type Code <small>(If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)</small>	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED -/)			
<b>Scanning - Members</b>						
	First Page	✓	2.00	Partial Cost Recovery		
	Subsequent Pages	✓	0.80	Partial Cost Recovery		
	Photos - Per Photo	✓	4.80	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Guillotining Per Page	✓	2.00	Partial Cost Recovery		
<b>Scanning - Non-Members</b>						
	First Page	✓	2.20	Partial Cost Recovery		
	Subsequent Pages	✓	0.90	Partial Cost Recovery		
	Photos - Per Photo	✓	5.30	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Guillotining Per Page	✓	2.20	Partial Cost Recovery		
<b>Internet Access - Members</b>						
	Per 1/2 Hour	✓	3.90	Partial Cost Recovery		
	Per Hour	✓	7.70	Partial Cost Recovery		
	Wi-Fi Per 1/2 Hour	✓	3.90	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Wi-Fi Per Hour	✓	6.30	Partial Cost Recovery		
	10 Hour Voucher	✓	57.30	Partial Cost Recovery		
<b>Internet Access - Non-Members</b>						
	Per 1/2 Hour	✓	4.30	Partial Cost Recovery		
	Per Hour	✓	8.50	Partial Cost Recovery		
	Wi-Fi Per 1/2 Hour	✓	4.30	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Wi-Fi Per Hour	✓	6.90	Partial Cost Recovery		
	10 Hour Voucher	✓	63.60	Partial Cost Recovery		
<b>CD Burning - Members</b>						
	CD Included	✓	12.50	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	No CD Included	✓	9.60	Partial Cost Recovery		
<b>CD Burning - Non-Members</b>						
	CD Included	✓	13.80	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	No CD Included	✓	10.60	Partial Cost Recovery		
<b>DVD Burning - Members</b>						
	DVD Included	✓	17.20	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	No DVD Included	✓	14.40	Partial Cost Recovery		
<b>DVD Burning - Non-Members</b>						
	DVD Included	✓	19.10	Partial Cost Recovery		LGA 1995 (6.16, 6.17, 6.18, 6.19)
	No DVD Included	✓	15.90	Partial Cost Recovery		

SHIRE OF WYNDHAM EAST KIMBERLEY

2014-15

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE			STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	Effective 1 July 2014	Effective 1 January 2015			
<b>WYNDHAM COMMUNITY RESOURCE CENTRE (continued)</b>							
<b>Video Conferencing ISDN to Web - Members</b>							
	Price Per Hour - Includes Room Hire	✓	119.30		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	* Requires Bookings in Advance. Prices dependent on third party provider.						
<b>Video Conferencing ISDN to Web - Non-Members</b>							
	Price Per Hour - Includes Room Hire	✓	132.50		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	* Requires Bookings in Advance. Prices dependent on third party provider.						
<b>Web Conferencing IP Based - Members</b>							
	Multi Point (up to 8 sites)	✓	62.10		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	* Price Per Hour Includes Room Hire						
<b>Web Conferencing IP Based - Non-Members</b>							
	Multi Point (up to 8 sites)	✓	68.90		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	* Price Per Hour Includes Room Hire						
<b>Exam Supervision - Members</b>							
	Price Per Hour	✓	47.70		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	* Includes Room Set Up and Hire						
<b>Exam Supervision - Non-Members</b>							
	Price Per Hour	✓	53.00		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	* Includes Room Set Up and Hire						
<b>The Bastion Advertising - 1 Month - Black and White</b>							
	1/4 Page Advertising	✓	53.00		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	1/2 Page Advertising	✓	95.40		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	Full Page Advertising	✓	185.50		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
<b>The Bastion Advertising - 3 Months - Black and White</b>							
	1/4 Page Advertising	✓	132.50		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	1/2 Page Advertising	✓	265.00		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	Full Page Advertising	✓	530.00		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
<b>The Bastion Advertising - 6 Months - Black and White</b>							
	1/4 Page Advertising	✓	254.40		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	1/2 Page Advertising	✓	508.80		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	Full Page Advertising	✓	1,007.00		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
<b>The Bastion Advertising - 12 Months - Black and White</b>							
	1/4 Page Advertising	✓	477.00		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	1/2 Page Advertising	✓	954.00		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	Full Page Advertising	✓	1,908.00		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	

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GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE			STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	Effective 1 July 2014	Effective 1 January 2015			
<b>WYNDHAM COMMUNITY RESOURCE CENTRE (continued)</b>							
<b>The Bastion Advertising - 1 Month - Colour</b>							
	1/4 Page Advertising	✓	116.60		Partial Cost Recovery		
	1/2 Page Advertising	✓	233.20		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	Full Page Advertising	✓	477.00		Partial Cost Recovery		
<b>The Bastion Advertising - 3 Months - Colour</b>							
	1/4 Page Advertising	✓	339.20		Partial Cost Recovery		
	1/2 Page Advertising	✓	667.80		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	Full Page Advertising	✓	1,330.30		Partial Cost Recovery		
<b>The Bastion Advertising - 6 Months - Colour</b>							
	1/4 Page Advertising	✓	630.70		Partial Cost Recovery		
	1/2 Page Advertising	✓	1,259.30		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	Full Page Advertising	✓	2,522.80		Partial Cost Recovery		
<b>The Bastion Advertising - 12 Months - Colour</b>							
	1/4 Page Advertising	✓	1,197.80		Partial Cost Recovery		
	1/2 Page Advertising	✓	2,385.00		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	
	Full Page Advertising	✓	4,759.40		Partial Cost Recovery		
<b>The Bastion Advertising - Classifieds (Per Month)</b>							
	6 x 9 (W x L) Black and White Advertising	✓	31.80		Partial Cost Recovery		
	6 x 9 (W x L) Colour Advertising	✓	68.90		Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)	

**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.

Included equipment: Any activity that requires the use of equipment / items other than those listed in the hall hire terms and conditions, specifically chairs and tables.



**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST INCLUSIVE (WHERE INDICATED ✓)	GST			
<b>Facility Hire (continued)</b>						
<b>Non Sporting Activity Facility Hire (continued)</b>						
<b>Peter Reid Memorial Hall - Including Equipment:</b>						
		1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	53.00	Partial Cost Recovery	
		2) Commercial / Government / Private - per hour	✓	74.00	Full Cost Recovery	
110112		1) Not for Profit/Non Government & Youth Service Providers - per day	✓	105.00	Partial Cost Recovery	
		2) Commercial/Government/Private - per day	✓	210.00	Full Cost Recovery	
<b>Kununurra Youth Centre - Activity Building including Kitchen:</b>						
		1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	20.00	Partial Cost Recovery	
		2) Commercial / Government / Private - per hour	✓	53.00	Full Cost Recovery	
		1) Not for Profit / Non Government & Youth Service Providers - per day	✓	50.00	Partial Cost Recovery	
		2) Commercial / Government / Private - per day	✓	300.00	Full Cost Recovery	
<b>Kununurra Youth Centre - Desk Space:</b>						
		1) Not for Profit / Non Government & Youth Service Providers - per week	✓	265.00	Partial Cost Recovery	
1101212		<b>Kununurra Youth Centre - Half Activity Building including Kitchen:</b>				
		1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	16.00	Partial Cost Recovery	
		2) Commercial / Government / Private - per hour	✓	37.00	Full Cost Recovery	
<b>Kununurra Youth Centre - Kitchen only:</b>						
		1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	16.00	Partial Cost Recovery	
		2) Commercial / Government / Private - per hour	✓	37.00	Full Cost Recovery	
<b>Meeting Rooms</b>						
<b>Peter Reid Memorial Hall - meeting room:</b>						
		1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	25.00	Partial Cost Recovery	
110112		2) Commercial / Government / Private - per hour	✓	37.00	Full Cost Recovery	
<b>Kununurra Youth Centre - meeting room:</b>						
		1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	16.00	Partial Cost Recovery	
1101212		2) Commercial / Government / Private - per hour	✓	37.00	Full Cost Recovery	
<b>Wyndham Council Office - meeting room (includes digital projector &amp; screen):</b>						
		1) Not for Profit / Non Government & Youth Service Providers - per day. Note: fee is reduced by 50% for half day hire.	✓	201.40	Partial Cost Recovery	
1040110		2) Commercial / Government / Private per day. Note: fee is reduced by 50% for half day hire.	✓	291.50	Full Cost Recovery	
<b>Sporting Activity Facility Hire</b>						
<b>Kununurra Leisure Centre Hall:</b>						
		1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	38.00	Partial Cost Recovery	
110810		2) Commercial / Government / Private - per hour	✓	55.00	Full Cost Recovery	
		3) School sporting activities per hour	✓	38.00	Partial Cost Recovery	

LGA 1995 (6.16, 6.17, 6.18, 6.19)

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE			STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	Effective 1 July 2014	Effective 1 January 2015			
<b>COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)</b>							
<b>Facility Hire (continued)</b>							
<b>Sporting Activity Facility Hire (continued)</b>							
<b>Kununurra Leisure Centre Squash and Badminton:</b>							
		1) Viewing Area - Not for Profit / Non Government & Youth Service Providers - per hour	✓	30.00		Partial Cost Recovery	
		2) Viewing Area - Commercial / Government/Private - per hour	✓	45.00		Full Cost Recovery	
1110814		Squash - 1 hour (per person, per court)	✓	10.00		Full Cost Recovery	
		Squash - 1/2 hour (per person, per court)	✓	6.50		Full Cost Recovery	
		Squash Club - Court and Viewing Area - per hour	✓	45.00		Full Cost Recovery	
1110810		Badminton Court (per court, per hour)	✓	14.00		Full Cost Recovery	
<b>Wyndham Recreation Centre Undercover Courts:</b>							
		1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	11.00		Partial Cost Recovery	
		2) Commercial / Government / Private - per hour	✓	33.00		Full Cost Recovery	
1110911		<b>Wyndham Recreation Centre Enclosed Area:</b>					
		1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	11.00		Partial Cost Recovery	
		2) Commercial / Government / Private - per hour	✓	33.00		Full Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)
<b>Swimming Pool Facility Hire</b>							
		Day Rate (includes qualified Pool Operator) - per hour	✓	70.00		Partial Cost Recovery	
Knx 1111013 / Wyn		Night Rate (includes qualified Pool Operator and lights) - per hour	✓	100.00		Partial Cost Recovery	
1110413		Swimming Clubs Night Rate - per hour	✓	85.00		Partial Cost Recovery	
<b>Ovals (Includes Wyndham, Kununurra and Ag Society Oval).</b>							
<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	✓	28.50		Partial Cost Recovery	
		Oval (Commercial / Government/Private) - per hour	✓	42.50		Full Cost Recovery	
		Oval (Not for Profit / Non Government & Youth Service Providers) - per day	✓	138.00		Partial Cost Recovery	
Knx 1111010 / Wyn		Oval (Commercial / Government / Private) - per day	✓	334.00		Full Cost Recovery	
1111110		<b>Ovals (Includes Wyndham, Kununurra and Ag Society Oval).</b>					
		Oval Surrounds (Not for Profit / Non Government & Youth Service Providers) - per day	✓	138.00		Partial Cost Recovery	
		Oval Surrounds (Commercial / Government / Private) - per day	✓	286.00		Full Cost Recovery	
<b>Oval Lights</b>							
		Kununurra Oval (Not for Profit / Non Government & Youth Service Providers) - per pole, per hour	✓	14.50		Partial Cost Recovery	
1111111		Kununurra Oval (Commercial / Government / Private) - per pole, per hour	✓	23.50		Full Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)
		Kununurra Cricket Net Lights - per hour	✓	14.50		Full Cost Recovery	



**SHIRE OF WYNDHAM EAST KIMBERLEY**  
2014-15  
Fees and Charges

Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)	STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
GL				
<b>COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)</b>				
<b>Facility Hire (continued)</b>				
<b>Sporting Activity Facility Hire (continued)</b>				
<b>Parks</b>				
Knx 1111210		Activities - per hour or part thereof		
	✓	Markets - per day or part thereof includes access to power and water	13.00 330.00	Full Cost Recovery Full Cost Recovery
<b>Category 1 Equipment</b>				
	✓	Chair hire (Not for Profit / Non Government & Youth Service Providers) - per chair, per day	1.60	Full Cost Recovery
	✓	Chair hire (Commercial / Government / Private) - per chair, per day	2.70	Full Cost Recovery
Knx 1110815 / Wyn	✓	Table Hire (Not for Profit / Non Government & Youth Service Providers) - per table, per day	8.00	Full Cost Recovery
1110112	✓	Table Hire (Commercial / Government / Private) - per table, per day	12.00	Full Cost Recovery
	✓	Pin up boards (Not for Profit / Non Government & Youth Service Providers) - per board, per day	8.00	Full Cost Recovery
	✓	Pin up boards (Commercial / Government / Private) - per board, per day	12.00	Full Cost Recovery
Knx 1110814	✓	Racquets - per racquet, per day	5.00	Full Cost Recovery
<b>Category 2 Equipment</b>				
1110814	✓	Kununurra Leisure Centre In-House Light and/or Sound Equipment - (Not for Profit / Non Government & Youth Service Providers) - per hour. Note: must be operated or set up by a trained person. Training is to be arranged a minimum of 14 days prior to event.	16.50	Partial Cost Recovery 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. Note: must be operated or set up by a trained person. Training is to be arranged a minimum of 14 days prior to event.	24.00	Full Cost Recovery
<b>Youth Bus - 12 Seater Hiace Note:</b> Fuel not included in hire fees.				
1101215	✓	1) Not for Profit / Non Government & Youth Service Providers - per day for consecutive days - first 100kms included	\$50 per day (per km rate applies over 100km per day)	Partial Cost Recovery
	✓	2) Not for Profit / Non Government & Youth Service Providers - per hour (in town only - Kununurra or Wyndham)	5.90	Partial Cost Recovery
	✓	3) Not for Profit / Non Government & Youth Service Providers - per km for outside town and same day return OR over 100km per day	0.60	Partial Cost Recovery

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
2014-15  
Fees and Charges

GL	Charge Type Code <small>(If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)</small>	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
<b>COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)</b>						
<b>Facility Hire (continued)</b>						
<b>Sporting Activity Facility Hire (continued)</b>						
<b>Category 2 Equipment (continued)</b>						
<b>Youth Bus - 22 Seater Coaster Note: Fuel not included in hire fees.</b>						
				\$100 per day (per km rate applies over 100km per day)	Partial Cost Recovery	
		✓				
	1) Not for Profit / Non Government & Youth Service Providers - per day for consecutive days - first 100kms included					
1101215		✓			Partial Cost Recovery	
	2) Not for Profit / Non Government & Youth Service Providers - per hour (in town only - Kununurra and Wyndham)			11.70		
	3) Not for Profit / Non Government & Youth Service Providers - per km for outside town and same day return OR over 100km per day	✓		0.60	Partial Cost Recovery	
	<b>Cleaning Charges</b>					
	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)	✓				LGA 1995 (6.16, 6.17, 6.18, 6.19)
	<b>Damage Charges</b>					
	Damage to property, fixtures, fittings and equipment	✓				
	Cost Recovery with a minimum charge of \$300.00					
	Damage to playing surfaces or grounds through misuse such as using round up/pesticides while line marking	✓				
	Cost Recovery with a minimum charge of \$300.00					
	Receipt dependant on facility or equipment					
	Receipt dependant on facility or equipment					
<b>Recreation Services</b>						
<b>Kununurra Gymnasium</b>						
<i>Note: Membership includes access to gymnasium only. Minimum age to gymnasium is 16 years of age.</i>						
	Membership - 1 Month	✓		100.00	Full Cost Recovery	
	Membership - 3 Months	✓		175.00	Full Cost Recovery	
	Membership - 6 Months	✓		300.00	Full Cost Recovery	
	Membership - 12 Months	✓		545.00	Full Cost Recovery	
	<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	✓		80.00	Full Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)
	Membership (Concession) - 3 Months	✓		157.00	Full Cost Recovery	
	Membership (Concession) - 6 Months	✓		278.00	Full Cost Recovery	
	Membership (Concession) - 12 Months	✓		500.00	Full Cost Recovery	
1110811	Casual use of Gym	✓		11.00	Full Cost Recovery	

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
2014-15  
Fees and Charges

GL	Charge Type Code <small>(If Sundry Debtor invoicing permitted to approved account holders under policy CP FIN-3207)</small>	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST INCLUSIVE (WHERE INDICATED ✓)	GST			
<b>COMMUNITY AND RECREATION FACILITIES AND SERVICES (continued)</b>						
<b>Recreation Services (continued)</b>						
<b>Kununurra Swimming Complex</b>						
Note: Membership includes access to swimming area's only. Minimum unaccompanied age to swimming area's is 12 years of age.						
			✓	38.00	Partial Cost Recovery	
			✓	90.00	Partial Cost Recovery	
			✓	142.00	Partial Cost Recovery	
			✓	242.00	Partial Cost Recovery	
			✓	50.00	Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)
			✓	110.00	Partial Cost Recovery	
			✓	175.00	Partial Cost Recovery	
			✓	330.00	Partial Cost Recovery	
<b>Kununurra Leisure Centre</b>						
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).						
			✓	110.00	Partial Cost Recovery	
			✓	215.00	Partial Cost Recovery	
			✓	385.00	Partial Cost Recovery	
			✓	680.00	Partial Cost Recovery	
			✓	100.00	Partial Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)
			✓	180.00	Partial Cost Recovery	
			✓	355.00	Partial Cost Recovery	
			✓	585.00	Partial Cost Recovery	
			✓	5.50	Partial Cost Recovery	
			✓	75.00	Partial Cost Recovery	
			✓	45.00	Partial Cost Recovery	
<b>Classes and Programs</b>						
			✓	POA	Full Cost Recovery	
			✓	11.00	Full Cost Recovery	
			✓	11.00	Full Cost Recovery	LGA 1995 (6.16, 6.17, 6.18, 6.19)
			✓	95.00	Full Cost Recovery	
Note: Passes can be used for casual entry to Gym, Fitness Classes and Aquatic Fitness Classes.						





## 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 effective date of AASB 9 and Transition	September 2012	Deferred AASB 9 until 1 January 2015	measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not

	Disclosures			anticipated the standard will have any material effect.
(ii)	<p>AASB 2009 – 11 Amendments to Australian Accounting Standards arising from AASB 9</p> <p>[AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 &amp; 1038 and Interpretations 10 &amp; 12)</p>	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)	<p>AASB 2010 – 7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)</p> <p>[AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 &amp; 1038 and Interpretations 2, 5, 10, 12, 19 &amp; 127]</p>	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)	<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</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>the Consolidation and 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 &amp; 1038 and Interpretations 5, 9, 16 &amp; 17</p>			Due to the nature of the Joint Venture, it is not expected to have a significant impact on the Council.
(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 &amp; 1049]</p>	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.</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 &amp; 2011 – 8 and Interpretation 14]</p>	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.
(vii)	<p>AASB 2012-2 Amendments to Australian Accounting Standards – Disclosures</p>	June 2012	1 January 2013	Principally amends AASB 7: Financial Instruments: Disclosures to require entities to include

	<p>– Offsetting Financial Assets and Financial Liabilities</p> <p>[AASB 7 &amp; 32]</p>			<p>information that will enable users of their financial statements to evaluate the effect or potential effect of netting arrangements, 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</p>

				expected to significantly impact on the Council's financial statements.
(x)	AASB 2012-10: Amendments to Australian Accounting 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]	December 2012	1 January 2013	Mainly consequential changes relating to transition guidance. It is not expected to have a significant impact on Council.

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

<b>Directorate</b>		<b>Officer Title</b>			
Corporate Services		Director Corporate Services			
<b>Date Effective</b>	1 August 213				
<b>Date Adopted</b>	1 August 213	<b>Last Reviewed</b>	23 July 2014		
<b>Risk Rating</b>	Low	<b>Review</b>	Annual	<b>Next</b>	July 2014

	<b>Cycle</b>	<b>Due</b>
<b>Organisational Compliance</b>	Annual Financial Report Annual Adopted Budget	
<b>Process Links</b>	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 complies with statutory requirements and demonstrates 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 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.

In 2013, 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~~ was 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 2014.

### **Initial Recognition and Measurement between Mandatory Revaluation Dates**

#### **Initial Recognition**

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

~~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.~~

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

~~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**

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.

~~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 only 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 in previous~~ reporting period (year ended June 2013), 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~~ the previous 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**

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

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

~~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.~~

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

<u>Land</u>	<u>Not depreciated</u>
<u>Buildings</u>	<u>30 to 40 years</u>
<u>Minor Buildings and Building Improvements</u>	<u>10 years</u>
<u>Computers</u>	<u>3 years</u>
<u>Communications</u>	<u>5 years</u>
<u>Furniture</u>	<u>10 years</u>
<u>Equipment</u>	<u>5 years</u>
<u>Light Plant</u>	<u>3 years</u>
<u>Medium Plant</u>	<u>7 years</u>
<u>Heavy Plant</u>	<u>10 years</u>
<u>Minor Plant</u>	<u>7 to 10 years</u>
<u>Town Roads</u>	<u>10 to 45 years</u>
<u>Rural Roads</u>	<u>10 to 40 years</u>
<u>Runways/ Aprons / Taxiways</u>	<u>25 years</u>

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) Fair Value of Assets and Liabilities**

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

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more

valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (ie the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

### **Fair Value Hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

#### **Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

#### **Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

#### **Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

### **Valuation techniques**

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

#### **Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

#### **Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

#### **Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

#### **(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 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 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 and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; 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 are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

Assets in this category are classified as current assets

~~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**

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

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

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

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

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**

#### **Short-Term Employee Benefits**

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

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

#### **Other Long-Term Employee Benefits**

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

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

~~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 until such time as the asset is substantially ready for its intended use or sale.

#### **(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.

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

[An associate is an entity over which the Council has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. 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. In addition, the Council's share of the profit or loss of the associate is included in the Council's profit or loss.](#)

[The carrying amount of the investment includes, where applicable, 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.](#)

[When the Council's share of losses in an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Council will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.](#)

~~(q) 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.~~

#### ~~(+)(g)~~ **Interest in Joint Arrangements - Venture**

~~Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.~~

~~Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.~~

~~Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in **Note 17**.~~

~~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.~~

#### ~~(s)(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.

~~(t)~~(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.

~~(u)~~(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.

~~(v)~~(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.

~~(w)~~(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, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

~~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.~~

~~(x)~~(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.

~~(y)~~(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	Issued	Applicable (*)	Impact
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(i)	<p>AASB 9 – Financial Instruments</p> <p><del>AASB 2012—6 Amendments to Australian Accounting Standards—Mandatory effective date of AASB 9 and Transition Disclosures</del></p>	<p><del>December 2013</del></p> <p><del>December 2009</del></p> <p><del>September 2012</del></p>	<p>1 January 2013</p> <p><del>Deferred AASB 9 until 1 January 2015</del></p>	<p><del>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.</del></p> <p><del>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.</del></p>
(ii)	<p><del>AASB 2010 – 7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)</del></p> <p><del>[AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 &amp; 1038 and Interpretations 2, 5, 10, 12, 19 &amp; 127]</del></p> <p><del>AASB 2009—11 Amendments to Australian Accounting Standards arising from AASB 9</del></p> <p><del>[AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 &amp; 1038 and Interpretations 10 &amp; 12]</del></p>	<p><del>December 2009</del><u>2013</u></p>	<p>1 January <del>2013</del><u>2017</u></p>	<p><del>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).</del></p> <p><del>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).</del></p>

iii)	<p><u>AASB 2011 – 7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards [Not-For-Profit entities]</u>  <u>[AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 131, 138, 139, 1023 &amp; 1038 and Interpretations 5, 9, 16 &amp; 17]</u></p> <p><del>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 &amp; 1038 and Interpretations 2, 5, 10, 12, 19 &amp; 127]</del></p>	December 201 <del>20</del>	1 January 201 <del>4</del> <sup>3</sup>	<p><u>Consequential changes to various standards arising from the issuance of AASB 10, 11, 12, 127 and 128.</u></p> <p><u>It is not expected to have a significant impact on Council.</u></p> <p><del>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).</del></p>
(iv)	<p><u>AASB 2012-3: Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]</u>  <del>AASB 10 – Consolidated Financial Statements</del></p> <p><del>AASB 11 – Joint Arrangements</del></p> <p><del>AASB 12 – Disclosure of Interests in Other Entities</del></p> <p><del>AASB 127 – Separate Financial Statements</del></p> <p><del>AASB 128 – Investments in Associates and Joint Ventures</del></p> <p><del>AASB 2011 – 7 Amendments to Australian Accounting</del></p>	August 201 <del>1</del> <sup>June</sup> 201 <del>2</del>	1 January 201 <del>4</del> <sup>3</sup>	<p><u>This Standard adds application guidance to AASB 132: Financial Instruments: Presentation 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.</u></p> <p><u>This Standard is not expected to significantly impact the Council’s financial statements.</u></p> <p><del>Nil – None of these except for AASB 128, are</del></p>

	<p><del>Standards arising from the Consolidation and Joint Arrangement Standards</del></p> <p><del>[AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 131, 138, 139, 1023 &amp; 1038 and Interpretations 5, 9, 16 &amp; 17</del></p>			<p><del>expected to have significant application to the operations of the Council.</del></p> <p><del>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.</del></p> <p><del>Due to the nature of the Joint Venture, it is not expected to have a significant impact on the Council.</del></p>
(v)	<p><u><a href="#">AASB 2013-3: Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets</a></u></p> <p><del>AASB 2011–9 Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income</del></p> <p><del>[AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 &amp; 1049]</del></p>	<p><del>September 2011</del> <u>June 2013</u></p>	<p><del>1 July 2013</del> <u>1 January 2014</u></p>	<p><u><a href="#">This standard makes amendments to AASB 136 and includes requirements to disclose additional information when present value techniques are used to measure the recoverable amount of impaired assets.</a></u></p> <p><u><a href="#">It is not expected to have a significant impact on Council.</a></u></p> <p><del>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.</del></p>

				It effects presentation only and is not expected to significantly impact the Council.
(vi)	<p><u><a href="#">AASB 2013-8: Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities</a></u></p> <p><u><a href="#">[AASB 10, 12 &amp; 1049]</a></u></p> <p><u><a href="#">AASB 119 – Employee Benefits</a></u></p> <p><u><a href="#">AASB 2011 – 10 Amendments to Australian Accounting Standards arising from AASB 119</a></u></p> <p><u><a href="#">[AASB 1, 8, 101, 124, 134, 1049 &amp; 2011 – 8 and Interpretation 14]</a></u></p>	<p><u><a href="#">September 2011</a></u> <u><a href="#">October 2013</a></u></p>	<p>1 January 2014<del>3</del></p>	<p><u><a href="#">This standard adds Appendix E to AASB 10 to provide implementation guidance for Not-for-Profit entities regarding control criteria from the perspective of not-for-profit entities.</a></u></p> <p><u><a href="#">It is not expected to have a significant impact on Council.</a></u></p> <p><u><a href="#">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.</a></u></p>
(vii)	<p><u><a href="#">AASB 2013-9: Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments</a></u></p> <p><u><a href="#">[Operative dates: Part A Conceptual Framework – 20 December 2013; Part B Materiality – 1 January 2014; Part C Financial Instruments – 1 January 2015]</a></u></p> <p><u><a href="#">AASB 2012-2 Amendments to Australian Accounting Standards – Disclosures</a></u></p>	<p><u><a href="#">June 2012</a></u> <u><a href="#">December 2013</a></u></p>	<p><u><a href="#">Refer Title column 4 January 2013</a></u></p>	<p><u><a href="#">Part A of this standard makes various editorial corrections to Australian Accounting Standards.</a></u></p> <p><u><a href="#">Part B of this standard deletes references to AASB 1031 in various Australian Accounting Standards in advance of the withdrawal of AASB 1031.</a></u></p> <p><u><a href="#">Part C of this standard makes consequential amendments to AASB 9 and numerous other standards and amends the permissions around certain</a></u></p>

	<p><del>—Offsetting Financial Assets and Financial Liabilities</del></p> <p><del>[AASB 7 &amp; 32]</del></p>			<p><u>applications relating to financial liabilities reissued at fair value.</u></p> <p><u>As the bulk of changes related either to editorial or reference changes it is not expected to have a significant impact on Council.</u></p> <p><u>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, including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position.</u></p> <p><u>This Standard is not expected to significantly impact on the Council's financial statements.</u></p>
(viii)	<p><del>AASB 2012-3: Amendments to Australian Accounting Standards—Offsetting Financial Assets and Financial Liabilities</del></p> <p><del>[AASB 132]</del></p>	June 2013	1 January 2014	<p><del>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.</del></p> <p><del>This Standard is not</del></p>

				expected to significantly impact the Council's financial statements.
(ix)	<del>AASB 2012-5: Amendments to Australian Accounting Standards arising from Annual Improvements 2009-2011 Cycle.</del>  <del>[AASB 1, 101, 116, 132, 134 and Interpretation 2]</del>	June 2012	1 January 2013	<del>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.</del>
(x)	<del>AASB 2012-10: Amendments to Australian Accounting Standards—Transition Guidance and Other Amendments.</del>  <del>[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 &amp; 2011-7 and Interpretation 12]</del>	December 2012	1 January 2013	Mainly consequential changes relating to transition guidance. It is not expected to have a significant impact on Council.

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

#### ~~(z)~~(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—810~~      ~~AASB 128~~      ~~AASB 2012-2~~

~~AASB 2011—311~~      ~~AASB 2011-7~~      ~~AASB 2012-3~~

~~AASB 2011—1312~~      ~~AASB 2011-9~~      ~~AASB 2012-5~~

~~AASB 119~~      ~~AASB 2011-10~~      ~~AASB 2012-10~~

~~AASB 127~~

Most of the standards adopted had a minimal effect on the accounting and reporting practices of the Council as they did not have a significant impact on the accounting or

reporting practices or 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 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			
<b>Date Effective</b>	<del>1-2 September 2014</del> August 213				
<b>Date Adopted</b>	<del>2 September 2014</del> 1 August 213	<b>Last Reviewed</b>	<del>23 July 2014</del> August 2013		
<b>Risk Rating</b>	Low	<b>Review Cycle</b>	Annual	<b>Next Due</b>	July <del>2014</del> 2015
<b>Organisational Compliance</b>	Annual Financial Report Annual Adopted Budget				
<b>Process Links</b>	Financial Management Policies, Procedures and Practices.				



## Council Policy Number: CP/FIN-3200 Strategic Rating Policy

### **OBJECTIVE:**

#### Statement of intent

*The purpose of this Policy is to outline the Council's principles and methodology when exercising the Council's discretionary powers to determine the level and structure of rates levied under the Local Government Act 1995.*

*The Council believes that overall policy must be underpinned by sound principles, which are well understood, communicated to ratepayers and compliant with current legislation.*

*The Council aspires to balance service levels in accordance with the needs and expectations of its community and sets taxation levels (rating) to adequately resource its roles and responsibilities.*

*In determining rates, the Council gives primary consideration to its strategic directions, budget considerations, the current economic climate, other external factors and likely impacts upon the community.*

### **POLICY:**

#### Scope & Limitations

*The Local Government Act 1995 provides the Council with defined discretionary powers to levy rates and require contributions from the community for the provision of services to the district.*

*The rating principles outlined within this Policy are to apply to all rateable land within the Shire of Wyndham East Kimberley.*

*The applicable legislation in reference to limitations is section 6.26 of the Local Government Act 1995 which outlines land that is not rateable, and is therefore exempt from rates Section 6.26 states:-*

#### 6.26. Rateable land

- (1) *Except as provided in this section all land within a district is rateable land.*
- (2) *The following land is not rateable land —*
  - (a) *land which is the property of the Crown and —*
    - (i) *is being used or held for a public purpose; or*
    - (ii) *is unoccupied, except —*



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- (I) where any person is, under paragraph (e) of the definition of **owner** in section 1.4, the owner of the land other than by reason of that person being the holder of a prospecting licence held under the Mining Act 1978 in respect of land the area of which does not exceed 10 ha or a miscellaneous licence held under that Act; or
- (II) where and to the extent and manner in which a person mentioned in paragraph (f) of the definition of **owner** in section 1.4 occupies or makes use of the land;

and

- (b) land in the district of a local government while it is owned by the local government and is used for the purposes of that local government other than for purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the local government; and
- (c) land in a district while it is owned by a regional local government and is used for the purposes of that regional local government other than for the purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the regional local government; and
- (d) land used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery, or occupied exclusively by a religious brotherhood or sisterhood; and
- (e) land used exclusively by a religious body as a school for the religious instruction of children; and
- (f) land used exclusively as a non-government school within the meaning of the School Education Act 1999; and
- (g) land used exclusively for charitable purposes; and
- (h) land vested in trustees for agricultural or horticultural show purposes; and
- (i) land owned by Co-operative Bulk Handling Limited or leased from the Crown or a statutory authority (within the meaning of that term in the Financial Management Act 2006) by that co-operative and used solely for the storage of grain where that co-operative has agreed in writing to make a contribution to the local government; and
- (j) land which is exempt from rates under any other written law; and
- (k) land which is declared by the Minister to be exempt from rates.



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- (3) *If Co-operative Bulk Handling Limited and the relevant local government cannot reach an agreement under subsection (2)(i) either that co-operative or the local government may refer the matter to the Minister for determination of the terms of the agreement and the decision of the Minister is final.*
- (4) *The Minister may from time to time, under subsection (2)(k), declare that any land or part of any land is exempt from rates and by subsequent declaration cancel or vary the declaration.*
- (5) *Notice of any declaration made under subsection (4) is to be published in the Gazette.*
- (6) *Land does not cease to be used exclusively for a purpose mentioned in subsection (2) merely because it is used occasionally for another purpose which is of a charitable, benevolent, religious or public nature.*

*In determining the methodology of how rates will be applied, the Council is to consider the basis of rates in accordance with section 6.28 of the Local Government Act 1995 which states:*

### 6.28. Basis of rates

- (1) *The Minister is to —*
  - (a) *determine the method of valuation of land to be used by a local government as the basis for a rate; and*
  - (b) *publish a notice of the determination in the Government Gazette.*
- (2) *In determining the method of valuation of land to be used by a local government the Minister is to have regard to the general principle that the basis for a rate on any land is to be —*
  - (a) *where the land is used predominantly for rural purposes, the unimproved value of the land; and*
  - (b) *where the land is used predominantly for non-rural purposes, the gross rental value of the land.*
- (3) *The unimproved value or gross rental value, as the case requires, of rateable land in the district of a local government is to be recorded in the rate record of that local government.*
- (4) *Subject to subsection (5), for the purposes of this section the valuation to be used by a local government is to be the valuation in force under the Valuation of Land Act 1978 as at 1 July in each financial year.*
- (5) *Where during a financial year —*
  - (a) *an interim valuation is made under the Valuation of Land Act 1978; or*
  - (b) *a valuation comes into force under the Valuation of Land Act 1978 as a result of the amendment of a valuation under that Act; or*



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- (c) *a new valuation is made under the Valuation of Land Act 1978 in the course of completing a general valuation that has previously come into force,*
- the interim valuation, amended valuation or new valuation, as the case requires, is to be used by a local government for the purposes of this section.*

*In determining the differential general rates, the Council must consider section 6.33 and section 6.35 of the Local Government Act 1995 which states:*

### 6.33. Differential general rates

- (1) *A local government may impose differential general rates according to any, or a combination, of the following characteristics —*
- (a) *the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or*
  - (b) *a purpose for which the land is held or used as determined by the local government; or*
  - (c) *whether or not the land is vacant land; or*
  - (d) *any other characteristic or combination of characteristics prescribed.*
- (2) *Regulations may —*
- (a) *specify the characteristics under subsection (1) which a local government is to use; or*
  - (b) *limit the characteristics under subsection (1) which a local government is permitted to use.*
- (3) *In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.*

### 6.35. Minimum payment

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*
- (a) *50% of the total number of separately rated properties in the district; or*



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- (b) *50% of the number of properties in each category referred to in subsection (6),  
on which a minimum payment is imposed.*
- (4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*
- (a) *the number of separately rated properties in the district; or*
  - (b) *the number of properties in each category referred to in subsection (6),  
unless the general minimum does not exceed the prescribed amount.*
- (5) *If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.*
- (6) *For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —*
- (a) *to land rated on gross rental value; and*
  - (b) *to land rated on unimproved value; and*
  - (c) *to each differential rating category where a differential general rate is imposed.*

### Background

*This Policy has been developed within the context of the Shire of Wyndham East Kimberley's Strategic Community Plan and Corporate Business Plan. In setting rates, the Council considers the long term vision for the Shire, strategic directions, financial sustainability and the likely impacts on the community.*

*Rates are based on property values and are therefore a property tax. Under the Valuation of Land Act 1978, the Valuer-General must maintain valuation rolls of rateable and taxable land throughout Western Australia. These rolls are periodically provided to the Shire for rating purposes. On behalf of the Valuer-General, Property & Valuations Services, Landgate (the Western Australian Land Information Authority), conducts general valuations (revaluations) and makes interim valuations as required.*

*The types of values made are:*

- 1. Unimproved Value (UV), and*
- 2. Gross Rental Value (GRV).*

*The unimproved value and gross rental value are defined within the Valuation of Land Act 1978.*



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*The Shire has no role in the process of determining the valuations attributed to each property. All land within the Shire is rateable except for land specifically exempt under section 6.26 of the Local Government Act as outlined above and the Council's Rates Exemption Policy for Charitable Organisations (Non-Rateable Land).*

*The Council determines the amount of revenue required from rates collections each year to meet its financial, strategic, operational and statutory responsibilities for the coming financial year.*

*Valuations are not the sole factor in determining the rates income of the Shire, and as a result, valuations increases or decreases do not necessarily cause a rate rise or reduction.*

#### Guiding Statement

*The Council will consider the following principles (not necessarily listed in priority order) when developing, maintaining and applying its rating methodology:*

1. *Equity*
2. *Incentive*
3. *Administrative Efficiency*
4. *Compliance*
5. *Sustainability*

#### 1. EQUITY

*Equity is the concept of fairness within property rating in order to achieve an equitable distribution of the rate burden across the community. A differential rating structure can assist in achieving an equitable imposition of rates and charges. The equity principle includes consideration of property wealth tax, user benefit and capacity to pay principles.*

##### a. *Property Wealth Tax*

*The Council is limited to taxing one component of wealth, being real property. The wealth tax principle implies that rates paid are dependent upon the value of a ratepayer's real property and does not necessarily have any correlation to the individual ratepayer's consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates. Some moderation of the effect of property value on the level of rates paid through differential rates may be required to make the rating system more equitable.*



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### b. User Benefit

*Evaluating the relative benefits received by various classes of property raises many practical difficulties, in particular, trying to trace quantifiable consumption/benefits to particular types of properties. The analysis is often reduced to arguments of what services are consumed by residential versus farm, commercial/industrial versus residences, and between different towns. Clearly the exercise is not clear cut – for example, it might be argued that rural ratepayers derive less benefit from library services than their town counterparts but the reverse may be argued with respect to the costs of constructing or repairing long lengths of local roads to service a small number of properties. It is therefore recognised that the services provided by the Shire benefit the community as a whole.*

### c. Capacity to Pay

*The relativity of rates paid by each property category is to be considered in relation to their respective capacity to pay. Ratepayers with higher value properties generally have a higher wealth and a greater capacity to pay. However, as rates are levied on unrealised wealth in the form of real property their nexus with ratepayer's capacity to pay may be more tenuous. The Council acknowledges that property rates do not recognise that individual ratepayers within a rating category can be "asset rich" and "income poor". While income and goods and services taxes are more reflective of capacity to pay, it is not possible to expect a property rating system to deal practically with all aspects of capacity to pay based on individual households and businesses.*

*Rating instruments such as differential rates are available to reflect the differing capacity of classes to pay. For example, higher differential rates may reflect the ability of a class of property to obtain concessions from the tax deductibility of rates or the income producing capacity of the class of property.*

## 2. INCENTIVE

*Rate setting objectives may be used to support the Council's social, environmental, or economic goals as part of a longer term strategy within the Strategic Community Plan. For example, rates can be altered to encourage business activity, the development of vacant land or environmentally sustainable improvements in order to achieve "Greater returns from regional investment to ensure sustainable provision of appropriate physical and social infrastructure" as outlined in Goal 2 of the Strategic Community Plan 2012-2022.*



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### 3. ADMINISTRATIVE EFFICIENCY

*The Council will endeavour to establish a rating system that:-*

- a. Promotes simplicity, transparency and understanding; and*
- b. Is efficient in administering, issuing of assessments, collection of rates, monitoring outcomes, debt recovery, and reduces the incidences of avoidance; and*
- c. Reduces complexity; and*
- d. Is open to scrutiny.*

### 4. COMPLIANCE

*The Council will apply its discretionary powers in compliance with the Local Government Act 1995 and associated regulations, while seeking to maximise rate revenue within the adopted rating framework.*

### 5. SUSTAINABILITY

*The Council will make decisions that support the financial strategies for the delivery of infrastructure and services identified in the Strategic Community Plan and underpinned by the Long Term Financial Plan, the Asset Management Strategy and other informing plans and strategies.*

## APPLICATION OF PRINCIPLES

### 1. APPLICATION OF THE EQUITY PRINCIPLE

#### 1.1. Differential Rating

*The Council has a diverse mix of geographically located and land use properties. The Council therefore applies differential rating to ensure greater equity and contribution from rates according to land use, zoning or a combination of these.*

#### 1.1.1. Alignment with Town Planning Scheme No. 7 Kununurra and Environs, and Town Planning Scheme No. 6 Wyndham Townsite

*As far as possible, an objective assessment of the predominant use of land will be utilised to determine the appropriate rating category for each property. This will be done in a manner whereby the community will be able to understand how and why a particular determination has been made and will therefore utilise the Town Planning Scheme No.7 for Kununurra and Environs (TPS7) and Town Planning Scheme No 6 for the Wyndham Townsite (TPS6).*



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*Where the zoning and land uses are amended in either Town Planning Schemes, or TPS7 or TPS6 are superseded, then this Policy will be reviewed, and the new zones and land uses will be considered when amending the rating system for the following financial year.*

*The symbols used in the cross reference in the Zoning Table (Appendix A) have the following meanings as defined in TPS7 and TPS6:*

*'P' means that the use is permitted provided it complies with the relevant standard and requirements laid down in the Scheme and all conditions (if any) imposed by the Council in granting Planning Approval;*

*'IP' means a use that is not permitted unless such use is incidental to the predominant use of the land as determined by the Council;*

*'AA' means that the Council may, at its discretion, permit the use;*

*'SA' means that the Council may, at its discretion, permit the use after notice of application has been given in accordance with Clause 11.2 of TPS7 and Clause 10.2 of TPS6;*

*'X' means a use that is not permitted by the Scheme.*

*While Appendix A may indicate that a particular land use is not permitted in a particular zone by the Scheme, this Policy, as in both of the Town Planning Schemes, recognises non-conforming use rights whereby the rating differential category would be considered to be that applicable if the land use was permitted within the particular zone.*

*Where the land is being predominantly used for a purpose that is not specifically mentioned in the Zoning Table, the Shire will attempt to align it to a land use that is mentioned.*

*Any land listed as a Special Site in either TPS7 or TPS6 will be aligned to the rating category that best defines its predominant use. For example, any land within the Airport Special Site Zone will be deemed to be operating commercially, and therefore be GRV Commercial rated.*

*Where the predominant use of the land is for non-rural purposes, the Council will seek to have the land valued on a GRV basis. Where the predominant use of land is for rural purposes, the Council will seek to have the land valued on a UV basis.*

### 1.1.2. Spot Rating



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*The Council may seek Ministerial approval for a spot valuation where there are a number of lots within a valuation area that are used for purposes that are inconsistent with the predominant use of land within that valuation area. For example, in a predominantly rural area valued on UV, there are a number of non-rural uses including service stations, road houses, tourist accommodation and small, commercial or industrial operations. The Council may, depending on the circumstances, seek Ministerial approval to apply a GRV to these properties.*

*The Council has determined that spot valuations can be effective in promoting rating equity by ensuring that properties with similar uses are rated on the same method of valuation regardless of their location within the district. However, the Council also recognises that they can be more labour intensive and less administratively efficient than other options, therefore each will be considered on a case by case basis.*

### 1.1.3. Split Rating

*Split rating non-rural uses on unimproved land is also permitted which effectively isolates the non-rural use from the remainder of the property, whereby one land parcel would reflect the rural use and the other land parcel would reflect the non-rural use. Council has determined not to implement split rating at this stage based on the cost of its implementation and ongoing administration.*

### 1.2. Specified Area Rate

*The Council is able to impose a Specified Area Rate to meet the cost of undertaking specific work, providing a service or facility if the Council considers that the ratepayers or residents within that area will:*

- Have benefited or will benefit from; or*
- Have access to or will have access to; or*
- Have contributed or will contribute to the need for,*

*that work, service or facility.*

*The Council will consider its options to set a Specified Area Rates, if appropriate, when developing its Rating Strategy.*



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### 1.3. Interim Rating

*Subject to section 6.28 of the Local Government Act 1995 and in respect of valuations supplied by the Valuer-General for the purpose of interim valuations, the Shire of Wyndham East Kimberley will back rate or refund rates to property owners where ownership:*

- Has not changed in a prior financial year to the effective date of the change as determined by the Valuer-General; or*
- Has changed in a prior financial year, to the date of change of ownership.*

*For the purposes of this Policy, a change in ownership does not occur where there is a change in the structure of a body corporate (including name change) resulting in the change having no effect on altering the effectual control of the company.*

### 1.4. Minimum Payments

*The Council will establish and maintain a minimum payment structure to ensure all ratepayers contribute a minimum amount regardless of their property value.*

*The Council accepts that the adoption of a minimum payment amount is an adjustment to the blanket application of the equity principle. This adjustment is made to ensure property owners make a reasonable contribution to the non-exclusive services, facilities and infrastructure provided for the benefit of the whole district.*

### 1.5. Rates Exemptions

*The Council's Rates Exemptions for Charitable Organisations Policy (Non-Rateable Land) provides an administrative framework for assessing any application for properties to be classified as non-rateable land on the grounds of being used for charitable purposes in accordance with section 6.26 of the Local Government Act 1995. Such organisations are to make application in accordance with the application form and guidelines attached to the Policy. The properties will be reviewed every two years for continued eligibility.*

### 1.6. Rates Concessions

*The Councils' Rates Concessions Policy (Rateable Land) provides an administrative framework for assessing any application requesting the waiving or granting concession from rates to 'not for profit' community based organisations occupying rateable land in accordance with Council's discretionary powers provided by section 6.47 of the Local Government Act 1995.*



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### **Strategic Rating Policy**

*Any rates waivers or concessions will be approved for two financial years and considered during the annual budget process. The Council will re-consider rates concessions every two years.*

#### 1.7. Rates Discounts

*Subject to the Rates and Charges (Rebates and Deferments) Act 1992, the Shire in accordance with the Local Government Act 1995 and Regulations, does not offer a discount for the early payment of any rate or charge.*

#### 1.8. Payment Options

*The Council will offer three rate payment options as follows:*

- a. Payment in full 35 days after the date of service appearing on the rate notice; or*
- b. Two instalments; or*
- c. Four instalments.*

*There will be an administrative charge per instalment associated with the establishment and administering the instalment payment option, along with an interest charge to reflect the lost interest from investment opportunities that are not available due to the length of time taken to collect the payment.*

#### 1.9. Interest on Overdue Rates and Service Charges

*Rates and service charges not paid in accordance with the three payment options will be subject to an overdue interest rate set by the Council in accordance with the Local Government Act 1995.*

## **2. APPLICATION OF THE INCENTIVE PRINCIPLE**

*The Council will provide an incentive through a reduced rate in the dollar for GRV valued land that is improved in comparison to land that remains undeveloped in order to promote land development and assist in achieving Strategy 2.2.1 of the Strategic Community Plan being to “promote the expansion of residential and industrial land”.*



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### **3. APPLICATION OF THE EFFICIENCY PRINCIPLE**

*The Council will provide for changes in:-*

- *Level of rating; and*
- *Structure of its rating policy; and*
- *Application of its discretionary rating powers*

*in a way that:-*

- a. *Promotes simplicity, transparency and understanding; and*
- b. *Is efficient in administering, issuing of assessments, collection of rates, monitoring outcomes, debt recovery, and reduces the incidences of avoidance; and*
- c. *Reduces complexity; and*
- d. *Is open to scrutiny.*

### **4. APPLICATION OF THE COMPLIANCE PRINCIPLE**

*The Council will ensure compliance with the Local Government Act 1995 and all associated regulations in the establishment of its rating structure and rating model.*

### **5. APPLICATION OF THE SUSTAINABILITY PRINCIPLE**

*The Council will consider the four pillars of financial sustainability in the establishment of its rating structure and associated model:*

- a. *Strategic and Financial Planning;*
- b. *Income Diversification;*
- c. *Sound Administration and Finance;*
- d. *Own Income Generation.*



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### OBJECTS OF AND REASONS FOR DIFFERENTIAL RATES

#### 1. GRV – RESIDENTIAL

*A differential rate is applied to GRV valued land within the town site which is used primarily for residential purposes with the exception of Transient Accommodation, and as outlined in Appendix A.*

*The GRV differential rate for Residential will be the “base rate” from which all other differential rates that hold a GRV value will be calculated, recognising a 6.0% increase from 2013/14.*

*Rate in the dollar is 8.8623 cents. Minimum payment is \$1,034.00.*

#### 2. GRV – OTHER VACANT

*A differential rate is applied to GRV valued land within the town site which is deemed to be vacant land (unimproved land).*

*Vacant land is defined in accordance with the Valuation of Land Act 1978 which states:*

- *“**vacant land**” means land on which there are no improvements other than merged improvements.*
- *“**merged improvements**” means any works in the nature of draining, filling, excavation, grading or levelling of the land, retaining walls or other structures or works for that purpose, the removal of rocks, stone or soil, and the clearing of timber, scrub or other vegetation.*
- *“**land**” means lands, tenements and hereditaments, and any improvements to land, and includes any interest in land.*

*Where the definitions are amended in the Valuation of Land Act 1978, those amendments will prevail. If the Valuation of Land Act 1978 is superseded, then similar terms in the new Act will prevail (in accordance with any amendments to the Local Government Act 1995).*

*The vacant land differential is set to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of the Council particularly as there is a different method used for the valuation of vacant land.*



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*It is also to signify that the Council prefers land to be developed. The encouragement of development is strategically important as it has a positive effect on local employment, economic diversity and further community returns from investment in the region.*

*A multiplier of 1.5 times the base rate in the dollar will be applied.*

*Rate in the dollar is 13.2935 cents. Minimum payment is \$1,034.00.*

### **3. GRV – COMMERCIAL**

*A differential rate is applied to GRV valued land which is used primarily for commercial purposes, and may include land uses such as caravan parks, fast food outlets, hotels, restaurants, boarding houses or veterinary consulting rooms as outlined in Appendix A.*

*The commercial sector generates high pedestrian and traffic volumes resulting in a greater impact on the provision of services, facilities and infrastructure, and is also considered to have a greater capacity to pay through rates generally being tax deductible. This sector should therefore contribute a greater share of the costs associated with economic development and marketing programs which assist and facilitate economic growth in the region; road construction; maintenance and refurbishment including road drainage systems; roadside sweeping; landscaping; verge maintenance and street lighting.*

*In recognising the greater impact on infrastructure, facilities and services, the Council will establish the rate in the dollar at 1.1 times the base rate in the first year, with the intention to increase this each year thereafter, to be capped at 2 times the base rate over a 5 year period.*

*Rate in the dollar is 9.7485 cents. Minimum payment is \$1,034.00.*



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### 4. GRV – INDUSTRIAL

*A differential rate is applied to GRV valued land which is used primarily for industrial purposes and as outlined in Appendix A.*

*This sector generates high traffic volumes with heavy loads and is considered to have a greater capacity to pay through rates generally being tax deductible. This sector should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment including road drainage systems.*

*In recognising the greater impact on infrastructure in particular, the Council will recognise the rate in the dollar at 1.1 times the base rate in the first year, with the intention to increase each year thereafter, to be capped at no more than 1.7 times the base rate over a 5 year period.*

*Rate in the dollar is 9.7485 cents. Minimum payment is \$1,034.00.*

### 5. UV – RURAL RESIDENTIAL

*A differential rate is applied to UV valued land located outside the gazetted town site that is zoned Rural Living, Rural Smallholding and Special Rural which is used primarily for or capable of being used primarily for rural residential purposes.*

*Rural residential has the same meaning as the objectives of TPS7 and TPS6 for these Zones, being:-*

- a. Providing for those people wishing to reside on a small rural holding (as in the case of a Rural Living Zone in TPS7); or*
- b. Providing for those people wishing to reside on rural lifestyle lots (as in the case of the Rural Smallholding Zone in TPS7); or*
- c. Providing for those people wishing to reside on a small rural holding (as in the case of the Special Rural Zone in TPS6).*

*It should be noted that this is intended as a transitional rating differential category while the Shire work through a process to have these properties provided with a gross rental value instead of an unimproved value given the primary purpose is residential.*

*The average rates payable for each property will be similar to the average rates payable for GRV Residential properties, recognising the transition to a GRV value.*

*Rate in the dollar is 0.9335 cents. Minimum payment is \$1,034.00.*



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### 6. UV – PASTORAL

*A differential rate is applied to UV valued land located outside the gazetted town site which is used or capable of use primarily for pastoral purposes. Properties such as these have the characteristics of a commercial operation in an undeveloped and sparsely populated area.*

*Pastoral purposes have the same meaning as defined in the Land Administration Act 1997 which states:-*

**“pastoral purposes”** means the purposes of -

- (a) the commercial grazing of authorised stock; and*
- (b) agricultural, horticultural or other supplementary uses of land inseparable from, essential to, or normally carried out in conjunction with the grazing of authorised stock, including the production of stock feed; and*
- (c) activities ancillary to the activities mentioned in paragraphs (a) and (b).*

*Due to the valuation being based generally on a lease value, the result is a low valuation over an extensive land area. The sector generates high traffic volumes with heavy loads and has the highest impact on the road infrastructure in particular. While it is considered to have a greater capacity to pay through rates generally being tax deductible, the Council also recognises that because of the higher impact on infrastructure that this sector should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment.*

*Rate in the dollar is 2.9471 cents. Minimum payment is \$1,034.00.*

### 7. UV – COMMERCIAL/INDUSTRIAL

*A differential rate is applied to UV valued land located outside the gazetted town site that is used primarily for, or capable of being used primarily for commercial, industrial and/or tourism purposes.*

*This sector generates high traffic volumes, and is considered to have a greater capacity to pay through rates generally being tax deductible. This sector should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment including road drainage systems and other infrastructure required, along with other costs associated with marketing and economic development.*



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*It should be noted that this is intended as a transitional rating differential category while the Shire work through a process to have these properties provided with a gross rental value instead of an unimproved value given the primary purpose is commercial, industrial and/or tourism and the land owners should have been contributing more equitably to these costs.*

*Rate in the dollar is 0.6278 cents. Minimum payment is \$1,034.00.*

### 8. UV – RURAL AGRICULTURE 1

*A differential rate is applied to UV valued land located outside the gazetted town site which is zoned Rural Agriculture 1 or General Rural which is used or capable of being used primarily for extensive agriculture, agroforestry and/or horticulture purposes.*

*It is recognised that this sector has a greater impact on the road infrastructure with the heavy loads that it generates, and also that it has a greater capacity to pay through rates generally being tax deductible. This sector should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment including road drainage systems and other infrastructure required.*

*This differential rating category will also be utilised for land where the land meets the objectives outlined above, but is based on a percentage of the overall lot size for which the other portion of the lot is non rateable land.*

*It is recognised that the Valuer-General, when determining the UV for land, references the land market at the date of valuation where all sales relevant to the predetermined date of valuation are investigated. The Council has also recognised that the fluctuations in market conditions for land in the Rural Agriculture 1 zone can be significant and therefore a separate rating differential category will be retained for land that is within the Rural Agriculture 1 or General Rural zones.*

*Rate in the dollar is 0.8878 cents. Minimum payment is \$1,034.00.*



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### 9. UV – RURAL AGRICULTURE 2

*A differential rate is applied to UV valued land located outside the gazetted town site which is zoned Rural Agriculture 2 which is used primarily for, or is capable of use primarily for intensive agriculture and/or horticulture purposes.*

*This sector does have a high impact on infrastructure, but not to the extent of those properties zoned Rural Agriculture 1. Properties within the Rural Agriculture 2 zone are also considered to have a greater capacity to pay through rates generally being tax deductible and should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment including road drainage systems and other infrastructure required.*

*Along with the lesser impact on infrastructure, the sizes of the lots within the Rural Agriculture 2 zone are generally not as large as those within the Rural Agriculture 1 zone, therefore it is recognised that the capacity to pay is slightly lower for those in the Rural Agriculture 2 zone.*

*As outlined in the Rural Agriculture 1 differential rating category above, it is recognised that the Valuer-General, when determining the UV for land, references the land market at the date of valuation where all sales relevant to the predetermined date of valuation are investigated. The Council has determined that the market conditions do not fluctuate as considerably as those in the Rural Agriculture 1 zone and therefore it will retain a separate rating differential category for land that is within the Rural Agriculture 2 zone.*

*Rate in the dollar is 0.6278 cents. Minimum payment is \$1,034.00.*

### 10. UV – MINING

*A differential rate is applied to UV valued land located outside the gazetted town site which is used primarily for mining purposes.*

*The mining sector activities require a greater level of non-exclusive services than pastoral activities in the same location and their impact on the community is of a much greater intensity, particularly given the haulage of heavy machinery through the town and its impact on associated infrastructure and the provision of rest/truck parking areas. The sector is considered to have a greater capacity to pay through rates generally being tax deductible, and therefore the sector should contribute to a greater share of the costs of providing infrastructure across the Shire.*

*Many of the mining tenements have very small values. In order to not only achieve compliance in relation to the number of properties on minimum payments, but to ensure that the minimum payment is reflective of the overall cost of providing services to the community a higher rate in the dollar is imposed.*

*Rate in the dollar is 25.7167 cents. Minimum payment is \$830.00.*



## Council Policy Number: CP/FIN-3200 Strategic Rating Policy

### 11. UV – OTHER

A differential rate is applied to UV valued land located outside the gazetted town site which is not otherwise rated as Rural Residential, Pastoral, Rural Agriculture 1, Rural Agriculture 2, or Mining to ensure that all property owners contribute to the provision of services, facilities and infrastructure.

Rate in the dollar is 0.6006 cents. Minimum payment is \$1,034.00.

### GOVERNANCE REFERENCES

<b>Statutory Compliance</b>	<i>Local Government Act, Part 6, Division 6, Subdivision 1 – Introduction and basis of rating</i>
<b>Industry Compliance</b>	<i>Department of Local Government Rating Policies</i>
<b>Organisational Compliance</b>	<i>Delegations</i>
<b>Process Links</b>	<ol style="list-style-type: none"> <li>1. Annual Budget Process</li> <li>2. Council Policy: Rates Exemptions for Charitable Organisations (Non Rateable Land)</li> <li>3. Council Policy: Rates Concessions (Rateable Land)</li> </ol>

### POLICY ADMINISTRATION

<b>Directorate</b>		<b>Officer Title</b>		<b>Contact:</b>	
Corporate Services		Director Corporate Services		Ext: 121	
<b>Date Effective</b>	01/07/2014	<b>CEO Approved</b>			
<b>Date Adopted</b>		<b>Last Reviewed</b>			
<b>Risk Rating</b>	Low	<b>Review Cycle</b>	Annual	<b>Next Due</b>	
<b>Organisational Compliance</b>	N/A				
<b>Process Links</b>	Annual Budget Process				

Attachment 4 - Strategic Zoning Policy																RATING DIFFERENTIAL CATEGORY ALIGNED TO PREDOMINANT LAND USE &/OR ZONE.  IF LAND IS UNDEVELOPED, THE RATING CATEGORY WILL BE GRV OTHER VACANT	
ZONINGS PER THE TOWN PLANNING SCHEME NO. 7 KUNUNURRA AND ENVIRONS																	
LAND USES AS PER THE TOWN PLANNING SCHEME NO. 7 KUNUNURRA AND ENVIRONS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
	TOWN CENTRE	LOCAL CENTRE	TOURIST	RESIDENTIAL	RESIDENTIAL DEVELOPMENT	LIGHT INDUSTRY	MIXED BUSINESS	RURAL INDUSTRY	COMPOSITE INDUSTRY	GENERAL RURAL	RURAL AGRICULTURE 1	RURAL AGRICULTURE 2	RURAL LIVING	SPECIAL SITE	SETTLEMENT	RURAL SMALLHOLDING	
<b>COMMERCIAL</b>																	
Amusement Parlour	P	AA	AA	X	X	X	AA	X	X	X	X	X	X			X	GRV Commercial
Art and Craft Centre	P	X	AA	X	X	IP	SA	X	SA	IP	IP	IP	IP				GRV Commercial
Art Gallery	P	X	AA	X	X	IP	SA	X	SA	IP	IP	IP	IP			IP	GRV Commercial
Bakery - Retail	P	SA	SA	X	X	AA	P	X	SA	X	X	X	X			X	GRV Commercial
Bakery - Wholesale	X	X	X	X	X	P	P	X	SA	X	X	X	X			X	GRV Commercial
Bed and Breakfast	AA	X	P	SA	SA	X	X	X	X	IP	IP	IP	AA			IP	GRV Commercial
Boarding House	P	X	P	SA	AA	X	SA	X	X	X	X	X	X			X	GRV Commercial
Brewery	X	X	X	X	X	X	X	AA	X	IP	SA	SA	IP			X	GRV Commercial
Cabin	X	X	P	X	X	X	X	X	X	IP	IP	IP	X				GRV Commercial
Car Park	P	P	P	AA	AA	IP	IP	IP	IP	IP	IP	X	X			X	GRV Commercial
Caravan Park	P	X	AA	X	X	X	SA	SA	X	X	X	X	X			X	GRV Commercial
Camping Ground	SA	X	SA	X	X	X	SA	X	X	X	X	X	X			X	GRV Commercial
Chalet	X	X	P	X	X	X	X	X	X	IP	IP	IP	X				GRV Commercial
Convenience Store	P	P	P	X	X	AA	AA	IP	X	X	X	X	X			X	GRV Commercial
Drive-In Theatre	AA	X	SA	X	X	AA	X	X	X	X	X	X	X			X	GRV Commercial
Dry Cleaning Premises	P	X	X	X	X	P	AA	X	X	X	X	X	X			X	GRV Commercial
Farm Stay	X	X	X	X	X	X	X	X	X	IP	IP	IP	SA			IP	GRV Commercial
Farm Supply Centre	X	X	X	X	X	P	P	P	SA	X	X	X	X			X	GRV Commercial
Fast Food Outlet	P	P	SA	X	X	AA	AA	X	X	X	X	X	X			X	GRV Commercial
Funeral Parlour	AA	X	X	X	X	AA	SA	X	X	X	X	X	X			X	GRV Commercial
Garden Centre	P	AA	X	X	X	P	P	AA	AA	AA	AA	AA	AA			AA	GRV Commercial
Health Studio	P	AA	AA	X	X	SA	AA	X	X	X	X	X	X			X	GRV Commercial
Home Business	X	X	X	X	X	X	X	X	AA	AA	AA	AA	AA			AA	GRV Commercial
Home Occupation	P	X	X	P	P	X	X	X	AA	P	P	P	P			P	GRV Commercial
Hotel	P	X	P	X	X	X	SA	X	X	X	X	X	X			X	GRV Commercial
Laundromat	P	P	AA	X	X	P	P	X	X	X	X	X	X			X	GRV Commercial
Lunch Bar	P	P	P	X	X	AA	P	AA	SA	X	X	X	X			X	GRV Commercial
Marine Filling Station	X	X	SA	X	X	AA	AA	X	X	X	X	X	X			X	GRV Commercial
Market	P	SA	X	X	X	AA	AA	AA	AA	AA	X	X	X			X	GRV Commercial
Motel	P	X	P	X	X	X	SA	X	X	X	X	X	X			X	GRV Commercial
Motor Vehicle/Marine Sales Premises	P	X	X	X	X	P	P	X	X	X	X	X	X			X	GRV Commercial
Motor Vehicle Hire	P	X	P	X	X	P	P	X	AA	X	X	X	X			X	GRV Commercial
Motor Vehicle Wash Station	SA	X	SA	X	X	SA	SA	SA	SA	X	X	X	X			X	GRV Commercial
Museum	P	X	AA	X	X	X	X	X	X	IP	X	X	X				GRV Commercial
Night Club	AA	X	AA	X	X	X	SA	X	X	X	X	X	X			X	GRV Commercial
Office	P	P	IP	X	X	IP	AA	IP	IP	IP	IP	IP	IP			IP	GRV Commercial
Plant Nursery	AA	AA	X	X	X	P	P	AA	AA	IP	IP	IP	X			AA	GRV Commercial
Reception Centre	P	X	AA	X	X	X	X	X	X	X	X	X	X			X	GRV Commercial
Restricted Premises	SA	SA	X	X	X	SA	SA	X	X	X	X	X	X			X	GRV Commercial
Restaurant	P	P	P	X	X	X	AA	X	X	SA	SA	SA	X			X	GRV Commercial
Road House	SA	SA	SA	X	X	AA	AA	SA	SA	X	X	X	X			X	GRV Commercial
Service Station	X	X	X	X	X	P	P	SA	SA	X	X	X	X			X	GRV Commercial
Shop	P	P	AA	X	X	X	SA	X	X	X	X	X	X			X	GRV Commercial
Showroom	P	X	X	X	X	P	P	SA	AA	X	X	X	X			X	GRV Commercial
Tavern	P	X	SA	X	X	X	X	X	X	X	X	X	X			X	GRV Commercial
Tourist Accommodation	P	X	P	X	X	X	X	X	X	X	X	X	X			X	GRV Commercial
Warehouse	AA	X	X	X	X	P	AA	SA	AA	X	X	X	X			X	GRV Commercial
Wayside Stall	X	X	X	X	X	X	X	AA	AA	IP	IP	IP	AA			X	GRV Commercial
Winery	X	X	X	X	X	X	X	AA	X	IP	SA	SA	IP			X	GRV Commercial

PREDOMINANT USES TO BE LIMITED TO THAT SPECIFICALLY MARKED ON THE SCHEME MAP OR LISTED IN APPENDIX 2 OF THE TPS NO. 7.

PREDOMINANT USES TO BE LIMITED TO THOSE INCLUDED IN A COMMUNITY LAYOUT PLAN ENDORSED BY THE COMMUNITY, THE COUNCIL AND THE WA PLANNING COMMISSION.

Attachment 4 - Strategic Rating Policy  LAND USES AS PER THE TOWN PLANNING SCHEME NO. 7 KUNUNURRA AND ENVIRONS		ZONINGS PER THE TOWN PLANNING SCHEME NO. 7 KUNUNURRA AND ENVIRONS																RATING DIFFERENTIAL CATEGORY ALIGNED TO PREDOMINANT LAND USE &/OR ZONE.  IF LAND IS UNDEVELOPED, THE RATING CATEGORY WILL BE GRV OTHER VACANT	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
		TOWN CENTRE	LOCAL CENTRE	TOURIST	RESIDENTIAL	RESIDENTIAL DEVELOPMENT	LIGHT INDUSTRY	MIXED BUSINESS	RURAL INDUSTRY	COMPOSITE INDUSTRY	GENERAL RURAL	RURAL AGRICULTURE 1	RURAL AGRICULTURE 2	RURAL LIVING	SPECIAL SITE	SETTLEMENT	RURAL SMALLHOLDING		
<b>RESIDENTIAL</b>																			
Aged & Dependent Persons Dwelling	AA	X	X	AA	AA	X	X	X	X	X	X	X	X	X	X	X	X	GRV Residential	
Caretaker's Dwelling	IP	IP	IP	X	X	IP*	IP	IP	AA	IP	IP	IP	IP	X	X	X	X	Ancillary Use. Refer to the predominant use of the land for alignment.	
Community Home	AA	X	X	P	P	P	X	X	X	X	X	X	X	X	X	X	X	GRV Residential	
Grouped Dwelling	AA	X	SA	AA	AA	X	X	X	X	X	X	X	X	X	X	X	X	GRV Residential	
Multiple Dwelling	AA	X	SA	AA	AA	X	X	X	X	X	X	X	X	X	X	X	X	GRV Residential	
Residential Building	AA	X	SA	SA	SA	X	SA	X	X	X	X	X	X	X	X	X	X	GRV Residential	
Single Dwelling	X	X	X	P	P	X	X	X	AA	P	P	P	P	X	X	X	X	GRV Residential	
Transient Accommodation	X	X	AA	X	X	SA	SA	X	AA	AA	AA	AA	AA	X	X	X	X	GRV Commercial	
<b>INSTITUTIONAL</b>																			
Civic Building	P	AA	X	SA	SA	SA	SA	X	SA	X	X	AA	AA	X	X	X	X	GRV Commercial	
Club Premises	P	AA	SA	X	X	X	AA	X	X	X	X	X	X	X	X	X	X	GRV Commercial	
Community Service Depot	AA	X	X	AA	AA	P	P	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	GRV Commercial	
Consulting Rooms	P	P	X	SA	SA	X	SA	X	X	X	X	X	X	X	X	X	X	GRV Commercial	
Day Care Centre	P	AA	X	SA	SA	X	SA	X	X	X	X	X	X	X	X	X	X	GRV Commercial	
Detention Centre	X	X	X	X	X	X	X	SA	X	X	X	X	X	X	X	X	X	GRV Commercial	
Education Establishment	P	AA	X	SA	SA	AA	AA	X	X	AA	AA	AA	AA	X	X	X	X	GRV Commercial	
Hospital	P	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	GRV Commercial	
Kennels/Catery	X	X	X	X	X	SA	SA	AA	X	SA	SA	SA	SA	X	X	X	X	GRV Commercial	
Kindergarten	AA	AA	X	SA	SA	X	X	X	X	X	X	X	X	X	X	X	X	GRV Commercial	
Medical Centre	P	P	X	SA	SA	X	P	X	X	X	X	X	X	X	X	X	X	GRV Commercial	
Public Amusement	P	AA	AA	X	X	X	SA	X	SA	X	X	X	X	X	X	X	X	GRV Commercial	
Public Worship	P	X	X	SA	SA	X	X	X	X	X	X	X	X	X	X	X	X	GRV Commercial	
Radio & TV Installation	SA	AA	X	SA	SA	AA	AA	AA	X	AA	AA	AA	AA	X	X	X	X	GRV Commercial	
Veterinary Consulting Room or Hospital	AA	X	X	X	X	AA	AA	AA	X	X	X	X	X	X	X	X	X	GRV Commercial	
<b>INDUSTRIAL</b>																			
Abattoir	X	X	X	X	X	X	X	SA	X	AA	SA	X	X	X	X	X	X	GRV Industrial	
Boat Building Facility	X	X	X	X	X	P	SA	X	AA	X	X	X	X	X	X	X	X	GRV Industrial	
Factory Units	X	X	X	X	X	P	P	AA	AA	X	X	X	X	X	X	X	X	GRV Industrial	
Fuel Depot	X	X	X	X	X	AA	AA	AA	AA	X	X	X	X	X	X	X	X	GRV Industrial	
Industry: General	X	X	X	X	X	AA	AA	X	X	X	X	X	X	X	X	X	X	GRV Industrial	
Light	X	X	X	X	X	P	AA	AA	AA	X	X	X	X	X	X	X	X	GRV Industrial	
Service	X	X	X	X	X	P	AA	AA	AA	X	X	X	X	X	X	X	X	GRV Industrial	
Extractive	X	X	X	X	X	X	X	SA	X	AA	AA	X	X	X	X	X	X	GRV Industrial	
Hazardous	X	X	X	X	X	X	X	SA	X	X	X	X	X	X	X	X	X	GRV Industrial	
Noxious	X	X	X	X	X	X	X	SA	X	X	X	X	X	X	X	X	X	GRV Industrial	
Cottage	AA	X	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	SA	SA	X	X	X	GRV Industrial	
Rural	X	X	X	X	X	X	X	P	AA	P	SA	SA	X	X	X	X	X	GRV Industrial	
Motor Vehicle Repair	AA	AA	X	X	X	P	P	AA	AA	X	X	X	X	X	X	X	X	GRV Industrial	
Motor Wrecking	X	X	X	X	X	AA	X	X	X	X	X	X	X	X	X	X	X	GRV Industrial	
Salvage Yard	X	X	X	X	X	AA	X	X	X	X	X	X	X	X	X	X	X	GRV Industrial	
Transport Depot	X	X	X	X	X	AA	X	AA	AA	X	SA	X	X	X	X	X	X	GRV Industrial	
<b>RURAL</b>																			
Airfield	X	X	X	X	X	X	X	X	X	AA	AA	X	X	X	X	X	X	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy	
Aquaculture	X	X	X	X	X	SA	X	AA	X	SA	SA	SA	X	X	X	X	X	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy	
Equestrian Centre	X	X	X	X	X	X	X	X	X	P	AA	SA	X	X	X	X	X	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy	
Intensive Agriculture	X	X	X	X	X	X	X	X	X	P	P	P	X	X	X	X	X	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy	
Milk Depot	X	X	X	X	X	AA	P	P	X	AA	SA	SA	X	X	X	X	X	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy	

REDOMINANT USES TO BE LIMITED TO THAT SPECIFICALLY MARKED ON THE SCHEME MAP OR LISTED IN APPENDIX 2 OF THE TPS NO. 7.

TO BE LIMITED TO THOSE INCLUDED IN A COMMUNITY LAYOUT PLAN ENDORSED BY THE COMMUNITY, THE COUNCIL AND THE WA PLANNING COMMISSION.



ZONING AS PER THE TOWN PLANNING SCHEME NO. 6 WYNDHAM TOWNSITE						
1	2	3	4	5	6	7
TOWN CENTRE	RESIDENTIAL	INDUSTRIAL	SPECIAL RURAL	RURAL/PASTORAL	SPECIAL SITE	SETTLEMENT

**RATING DIFFERENTIAL CATEGORY ALIGNED TO PREDOMINANT LAND USE &/OR ZONE.**

**IF LAND IS UNDEVELOPED, THE RATING CATEGORY WILL BE GRV OTHER VACANT**

**COMMERCIAL**

Amusement Facility	AA	X	X	X	X	PREDOMINANT USES TO BE LIMITED TO THAT SPECIFICALLY MARKED ON THE SCHEME MAP OR LISTED IN APPENDIX 2 OF THE TPS NO. 7.  PREDOMINANT USES TO BE LIMITED TO THOSE INCLUDED IN A COMMUNITY LAYOUT PLAN ENDORSED BY THE COMMUNITY, THE COUNCIL AND THE WA PLANNING COMMISSION.	GRV Commercial
Car Park	P	AA	P	AA	AA		GRV Commercial
Dry Cleaning Premises	AA	X	P	X	X		GRV Commercial
Fast Food Outlet	P	X	X	X	X		GRV Commercial
Funeral Parlour	SA	X	AA	X	X		GRV Commercial
Health Studio	AA	X	AA	X	X		GRV Commercial
Home Occupation	AA	AA	AA	AA	AA		GRV Commercial
Hotel	AA	X	X	X	X		GRV Commercial
Laundromat	AA	X	P	X	X		GRV Commercial
Motel	AA	X	X	X	X		GRV Commercial
Motor Vehicle or Marine Sales Premises	AA	X	X	X	X		GRV Commercial
Motor Vehicle Hire	AA	X	P	X	X		GRV Commercial
Night Club	AA	X	P	X	X		GRV Commercial
Office	P	AA	IP	IP	IP		GRV Commercial
Office - Professional	P	X	X	X	X		GRV Commercial
Reception Centre	P	X	X	X	X		GRV Commercial
Restricted Premises	AA	X	AA	X	X		GRV Commercial
Restaurant	P	X	X	X	X		GRV Commercial
Service Station	SA	X	AA	X	X		GRV Commercial
Shop	P	SA	AA	X	X		GRV Commercial
Showroom	P	X	P	X	X	GRV Commercial	
Tavern	AA	X	X	X	X	GRV Commercial	
Warehouse	AA	X	P	X	X	GRV Commercial	

ZONING AS PER THE TOWN PLANNING SCHEME NO. 6 WYNDHAM TOWNSITE						
1	2	3	4	5	6	7
TOWN CENTRE	RESIDENTIAL	INDUSTRIAL	SPECIAL RURAL	RURAL/PASTORAL	SPECIAL SITE	SETTLEMENT

**RATING DIFFERENTIAL CATEGORY ALIGNED TO PREDOMINANT LAND USE &/OR ZONE.**

**IF LAND IS UNDEVELOPED, THE RATING CATEGORY WILL BE GRV OTHER VACANT**

**RESIDENTIAL**

Aged & Dependent Persons Dwelling	AA	AA	X	X	X
Caretaker's Dwelling	IP	X	IP	IP	IP
Grouped Dwelling	P	AA	X	X	X
Multiple Dwelling	P	AA	X	X	X
Residential Building	AA	AA	X	X	X
Single House	AA	P	X	P	P

**COMMUNITY**

Civic Building	P	AA	X	X	X
Club Premises	AA	X	SA	AA	AA
Consulting Rooms	P	SA	SA	AA	X
Day Care Centre	P	SA	X	SA	X
Educational Establishment	P	X	AA	X	X
Fire Brigade Depot	P	X	P	P	X
Hospital	SA	SA	X	X	X
Kennels/Cattery	X	X	AA	SA	SA
Kindergarten	P	SA	X	X	X
Medical Centre	P	SA	X	X	X
Public Utility	P	P	P	P	P
Public Worship	P	SA	X	X	X
Radio & TV Installation	SA	P	AA	AA	AA
Veterinary Consulting Room or Hospital	SA	X	AA	X	AA

**INDUSTRIAL**

Fuel Depot	X	X	P	X	X
Industry: General	X	X	P	X	X
Light	SA	X	P	X	X
Service	SA	X	P	X	X
Extractive	X	X	X	X	SA
Hazardous	X	X	SA	X	X
Cottage	AA	AA	AA	AA	AA
Motor Vehicle Repair	SA	X	P	X	X
Motor Wrecking	X	X	AA	X	X
Salvage Yard	X	X	P	X	X
Transport Depot	X	X	P	X	X

**RECREATION**

Equestrian Centre	X	X	X	P	P
Private Recreation	AA	X	SA	AA	AA

USES TO BE LIMITED TO THAT SPECIFICALLY MARKED ON THE SCHEME MAP OR LISTED IN APPENDIX 2 OF THE TPS NO. 7.  
 TO THESE INCLUDED IN A COMMUNITY LAYOUT PLAN ENDORSED BY THE COMMUNITY, THE COUNCIL AND THE WA PLANNING COMMISSION.

GRV Residential

Ancillary Use. Refer to the predominant use of the land for alignment.

GRV Residential

GRV Residential

GRV Residential

GRV Residential

GRV Commercial

GRV Industrial

Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy

Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy

**ZONING AS PER THE TOWN PLANNING SCHEME  
NO. 6 WYNDHAM TOWNSITE**

1	2	3	4	5	6	7
TOWN CENTRE	RESIDENTIAL	INDUSTRIAL	SPECIAL RURAL	RURAL/PASTORAL	SPECIAL SITE	SETTLEMENT

**RATING DIFFERENTIAL CATEGORY ALIGNED TO PREDOMINANT LAND USE &/OR ZONE.**

**IF LAND IS UNDEVELOPED, THE RATING CATEGORY WILL BE GRV OTHER VACANT**

Public Amusement	AA	P	X	P	P	PREDOMINANT	PREDOMINANT USES TO BE LIMITED	Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy
Public Recreation	P	P	P	P	P			Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy
<b>RURAL</b>								
Rural Pursuit	X	X	X	P	P			Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy
Stable	X	X	X	P	AA			Rating Differential Category Determined by Zone and/or a Combination of Zone and Land Use In Accordance with the Strategic Rating Policy

**13. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**14. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

Nil

**15. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY  
DECISION**

Nil

**16. CLOSURE**

The Shire President declares the meeting closed at 6.57pm