



SHIRE of WYNDHAM | EAST KIMBERLEY

ADOPTED BUDGET

ADOPTED BY COUNCIL 25 AUGUST 2015

2015 | 2016

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SHIRE of WYNDHAM EAST KIMBERLEY

Adopted Budget 2015-16

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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

Adopted Budget 2015-16

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SHIRE of WYNDHAM EAST KIMBERLEY
Adopted Budget 2015-16

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
Adopted Budget 2015-16

Members of Council

Councillor



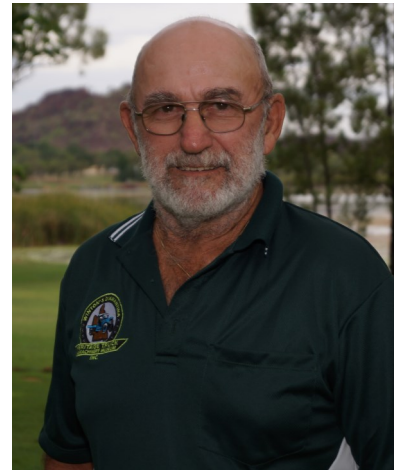
Cr Don Learbuch
Elected - 2013
Term expires - 2015

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 2015-16

Shire President's Prologue



The past year can be best described as a hard slog. Many difficult decisions were made in the 2014-15 budget that ultimately led to a deficit budget and a reduction in services and Shire employees. Although this decision was tough on everyone including the Council, Shire Officers and the community, I am pleased to say that it was the right decision to make as we look towards a balanced budget by the end of 2015-16. This forecasted balanced budget comes with a note of caution, as the ongoing financial sustainability of the Shire is dependent on the continuation of sound financial management, maintaining efficiencies and good governance.

As highlighted in the 2014-15 budget, the reduction in Financial Assistance Grants from the Commonwealth Government has put huge pressure on Local Governments, this combined with significant increases in the cost of doing business has meant Council will be adopting a 4.93% rate rise for residential properties to ensure that rates support the increasing costs of service delivery. This is not a decision that the Council takes lightly and we realise the impact that any rate rise has on our community so we will continue to look for efficiencies and improvements across the organisation in order to minimise the rating burden placed upon the ratepayers.

The 2015-16 budget maintains the focus that we established last year with the continuation of core service delivery, regulatory requirements, risk mitigation, sustainable asset management, good governance and financial sustainability. With this focus in mind, a number of key projects have been identified within the 2015-16 budget. The upgraded boat ramp at Lily Creek will be constructed and is due for completion by 31 July 2016. The rebuilding of the Wyndham Depot is also due to be completed by October 2015. Planning will continue for a new leisure centre in Kununurra, the Wyndham airport runway will undergo maintenance and a road reseal programme and footpath upgrade is also scheduled for Wyndham. East Kimberley Regional Airport will receive a car park upgrade and a study will be completed to assess the viability for a runway extension to open the Airport for new flight opportunities such as direct flights from the East coast. Funds will be set aside to implement the Play Space Plan and a three to four year project to improve drainage and upgrade Nutwood Crescent and Rosewood Street in Kununurra will commence. We will also be utilising funds from our Foreshore Reserve which along with funds from an external grant will see the development of a Trails Master Plan. The Trails Master Plan will set out the range of improvements required on existing trails within the Shire and identify future trails, from which residents and visitors can enjoy the Shire's renowned natural, built and cultural assets.

Council will continue to work hard to ensure we return to a budget surplus and that long term financial sustainability is achieved. 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 President

SHIRE of WYNDHAM EAST KIMBERLEY

Adopted Budget 2015-16

Our Strategic Direction

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

Objective 1.1: Strong community engagement

- Undertake community satisfaction survey \$ 8,000

Objective 1.2: Alignment of regional and local priorities with other agencies and community groups

- Kimberley Zone \$ 80,000
- Undertake Kimberley Zone/RCG records management initiative \$ 8,500
- Implement Kimberley Zone/RCG corporate performance management and business intelligence initiatives
- Work with the RCG to implement the Kimberley Youth Strategy
- Work with the RCG to implement the Kimberley Volunteering Strategy

Objective 1.3: Advocacy of East Kimberley issues and opportunities at regional state and national levels.

- Lobby and representation \$ 13,000

Objective 1.4: Business innovation, efficiency and improved services

- Develop Asset Management Plan; enhance condition assessments for all assets \$ 150,000
- Develop Long Term Financial Plan
- Replace server room UPS and increase storage capacity \$ 101,000
- Undertake competitive neutrality review and fee modelling for the airports \$ 20,000
- Undertake competitive neutrality review for the landfills \$ 10,000
- Implement inter-site network connectivity \$ 60,000
- Promote and facilitate the Council elections process \$ 49 000

SHIRE of WYNDHAM EAST KIMBERLEY

Adopted Budget 2015-16

Our Strategic Direction

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

Objective 2.1: A highly valuable East Kimberley economy that maximises social benefits

- Provide financial and administrative support to events \$ 100,000

Objective 2.2: Maintenance of economic diversity and greater community returns from investment in the region

- East Kimberley Regional Airport runway asphalt overlay \$ 3,282,000
- Wyndham Airport runway \$ 300,000
- East Kimberley Regional Airport construction of new overflow carpark \$ 150,000
- East Kimberley Regional Airport runway extension business case and preliminary design \$ 144,000
- Develop Structure Plans for East Lily Creek and Kununurra Civic Centre \$ 72,000
- East Kimberley Regional Airport partial terminal flooring replacement \$ 24,000
- Wyndham Airport car park \$ 10,000

Objective 2.3: Facilities are appropriate for their intended purpose and factor in whole of life costing and maintenance

- Streets, roads and bridges maintenance \$ 4,863,000
- Undertake second coat seal on Goomig Farmlands Roads \$ 2,889,000
- Kalumburu Road renewal \$ 1,177,000
- Lake Argyle Road Stage 1—extend culvert road crossings between Victoria Highway and Spillway Creek bridge \$ 555,000
- Wyndham reseal program \$ 400,000
- Upgrade Research station Road/Egret Close/Mills Road \$ 350,000
- Reconstruct Nutwood and Rosewood Streets \$ 300,000
- Maintain, renew and upgrade playspaces in accordance with Playspace Plan \$ 308,000
- Mangaloo Street traffic management improvements \$ 201,000
- Renew / upgrade sections of Carlton Hill Road \$ 151,000
- Wyndham townsite footpath upgrade program \$ 109,000
- Meatworks Road Wyndham - Reconstruct and Seal \$ 100,000
- Undertake Ivanhoe Crossing works \$ 36,000

Objective 2.4: High standard of health and community facilities and services available to all residents

- Manage and support library services \$ 426,000
- Manage and provide environmental health services including mosquito control \$ 300,000
- Undertake accessibility works to Administration Building entry \$ 40,000

Objective 2.5: East Kimberley residents have access to a broad range of educational opportunities

- Identify land for suitable educational establishment in line with growth management plans
- Support culturally appropriate alternative education opportunities
- Lobby the Department of Education for more school based apprenticeships

SHIRE of WYNDHAM EAST KIMBERLEY

Adopted Budget 2015-16

Our Strategic Direction

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

Objective 3.1: A broad range of lifestyle opportunities and activities are available for East Kimberley residents

- Support civic and volunteer events \$ 18 000

Objective 3.2: Waste management and protection of environmental values

- Manage landfills and provide waste / litter services \$ 2,503,000
- Review the Waste Management Strategy \$ 30,000

Objective 3.3: Towns are safe and inviting for locals and tourists

- Provide ranger services \$504,000
- Manage and provide building services \$ 204,000
- Manage fire and emergency services \$ 72,000
- Prepare a Trails Masterplan incorporating the Wyndham Port footpath and Kununurra foreshore trails \$ 70,000
- Development and gazettal of Local Planning Strategy and Scheme \$ 57,000
- Install the Welcome to Country Signage at the East Kimberley Regional Airport \$35,000
- Implement Takeaway Alcohol Management System trial

Objective 3.4: Protection and enhancement of community facilities

- Kununurra parks and gardens maintenance \$ 957,000
- Design and feasibility for a new leisure and aquatic facility \$ 400,000
- Wyndham parks and gardens maintenance \$ 309,000
- Manage Wyndham Community Resource Centre \$ 135,000
- Upgrade Wyndham waste water reuse treatment facility \$ 42,000

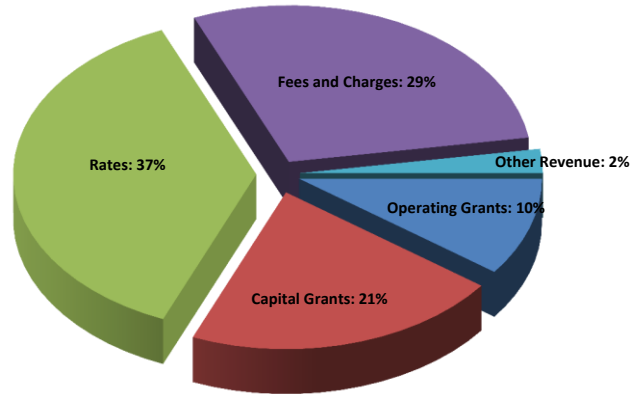
Objective 3.5: An active outdoor lifestyle is encouraged and promoted

- Upgrade Lily Creek Lagoon boating facilities and car park \$ 1,316,000
- Maintain boat ramps in Kununurra and Wyndham \$ 78,000
- Kununurra Swimming Complex \$ 1,029,000
- Wyndham Swimming Complex \$ 349,000

SHIRE of WYNDHAM EAST KIMBERLEY Adopted Budget 2015-16

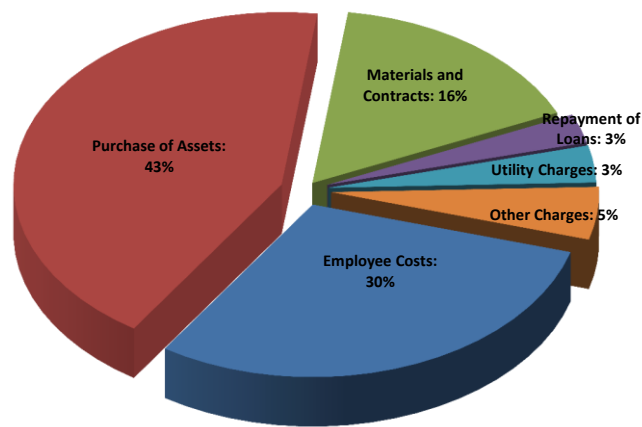
At a Glance

How are the funds raised?

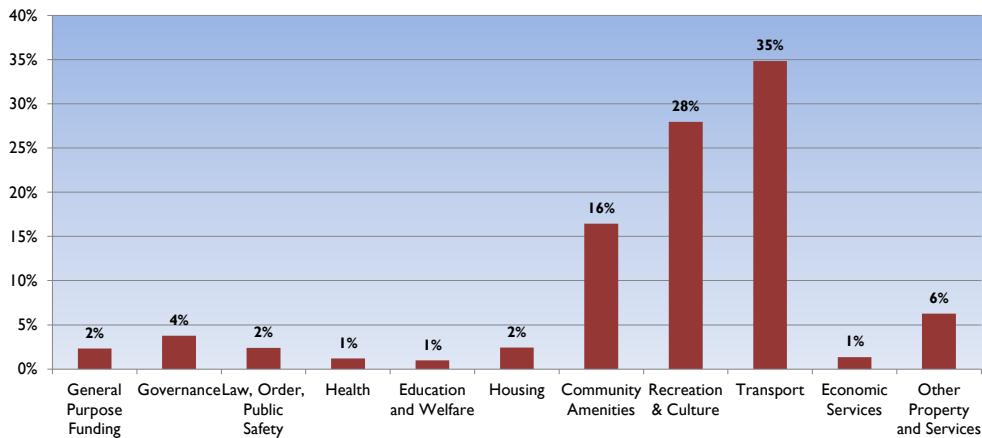


How are the funds spent?

Expenditure By Resource



Expenditure By Program



**SHIRE of WYNDHAM EAST KIMBERLEY
Adopted Budget 2015-16**

Financial Ratios

¹ Target ratios are as per the Department of Local Government and Communities (DLGC) Guidelines except the Debt Service Cover Ratio which is a target devised by UHY Haines Norton (based on experience). For information, DLGC Guidelines establish a target Debt Service Cover Ratio of 5 for the "Advanced" Standard.

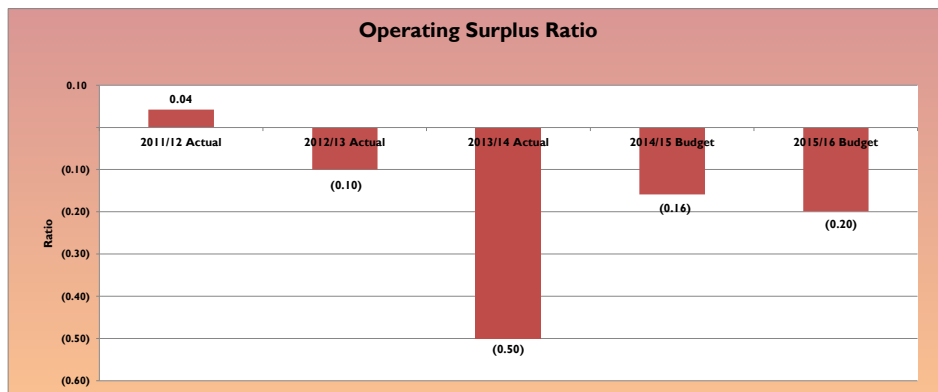
* Adjusted for "one-off" non-cash items as disclosed in the annual financial report.

Above target as per guidelines

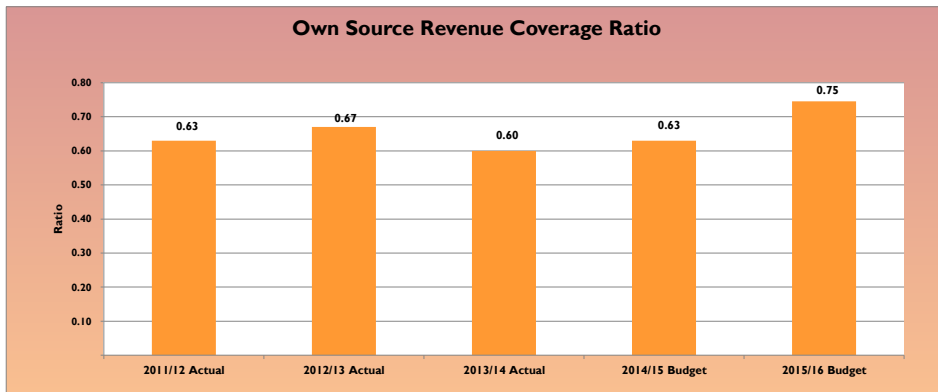
Within acceptable banding as per guidelines

Below acceptable banding as per guidelines

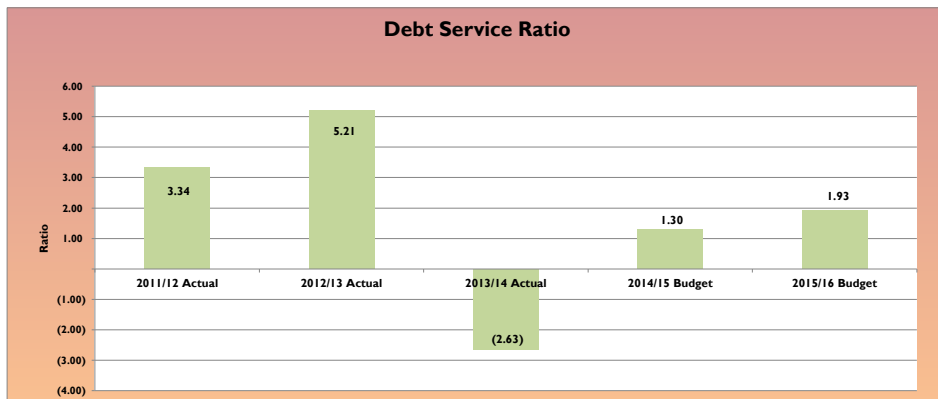
	Target Ratio for "Basic" Standard ¹	Target Ratio for "Intermediate"	Target Ratio for "Advanced" Standard ¹	Draft Budget Ratio	Adopted Budget Ratio	Actual Ratios		
				2015/16	2014/15	2013/14*	2012/13*	2011/12
Debt Service Cover Ratio	≥ 2	N/A	≥ 15	1.93	1.32	(2.63)	5.21	3.34
Operating Surplus Ratio	0.01 - 0.15	N/A	≥ 0.15	(0.20)	(0.16)	(0.50)	(0.10)	0.04
Own Source Revenue Coverage Ratio	0.4 - 0.6	0.6 - 0.9	> 0.9	0.75	0.63	0.60	0.67	0.63



Purpose of Operating Surplus Ratio	Commentary on 2015/16 Draft Budget Result (0.20)
To assess the Shire's ability to cover its operational costs and have revenues available for capital funding or other purposes	This ratio is reasonably stable, however the Shire will need to ensure it remains vigilant with its expenditure program moving forward in an attempt to increase the net result and improve the operating surplus.



Purpose of Operating Surplus Ratio	Commentary on 2015/16 Draft Budget Result 0.75
To assess the Shire's ability to cover its costs through its own revenue efforts.	This ratio is anticipated to improve for 2015/16 based on increased revenue and reduced expenditure from both 2013/14 and 2014/15.



Purpose of Debt Service Ratio	Commentary on 2015/16 Draft Budget Result 1.93
To assess the Shire's ability to repay its debt including lease payments.	This ratio has predominantly improved as a result of the reduction in principal repayments on loans reducing compared to 2014/15.

FINANCIAL STATEMENTS

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Statement of Comprehensive Income by Nature or Type

For the Year Ended 30 June 2016

	Note	2015/16 Adopted Budget \$	2014/15 Actuals \$	2014/15 Revised Budget \$	2014/15 Adopted Budget \$
Revenue					
Rates	8	9,951,565	9,255,495	9,226,536	9,180,615
Operating Grants, Subsidies, Contributions		2,701,382	10,672,038	8,768,709	6,849,231
Fees and Charges	11	7,691,734	7,213,151	7,657,339	7,645,304
Service Charges	10	0	0	0	0
Interest Earnings	2(a)	395,557	439,515	399,833	406,500
Other Revenue		225,876	295,389	293,700	195,600
		<u>20,966,113</u>	<u>27,875,588</u>	<u>26,346,117</u>	<u>24,277,250</u>
Expenses					
Employee Costs		(10,462,339)	(10,059,982)	(10,567,563)	(10,472,574)
Materials and Contracts		(5,677,798)	(8,298,861)	(9,737,136)	(7,838,713)
Utility Charges		(1,216,206)	(1,072,018)	(1,139,630)	(1,110,458)
Depreciation on Non-Current Assets	2(a)	(5,765,188)	(5,284,756)	(5,818,820)	(6,036,820)
Interest Expenses	2(a)	(275,230)	(252,359)	(323,675)	(375,149)
Insurance Expenses		(596,424)	(632,797)	(633,582)	(638,882)
Other Expenditure		(770,007)	(720,031)	(753,761)	(752,583)
		<u>(24,763,192)</u>	<u>(26,320,804)</u>	<u>(28,974,167)</u>	<u>(27,225,177)</u>
Non-Operating Grants, Subsidies, Contributions		5,621,304	7,723,807	6,783,439	6,491,991
Profit on Asset Disposals	4	128,443	11,860	0	210,891
Loss on Asset Disposals	4	(88,232)	(401,309)	(451,621)	0
Net Result		1,864,437	8,889,143	3,703,768	3,754,955
Other Comprehensive Income		0	0	0	0
Changes on re-valuation of non-current assets		0	0	0	0
Total Comprehensive Income		<u>1,864,437</u>	<u>8,889,143</u>	<u>3,703,768</u>	<u>3,754,955</u>

Notes: All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

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

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2015-16

Statement of Comprehensive Income by Program
For the Year Ended 30 June 2016

	Note	2015/16	2014/15	2014/15	2014/15
		Adopted	Actuals	Revised	Adopted
		Budget		Budget	Budget
Revenue (Refer Notes 1,2,8 to 13)		\$	\$	\$	\$
General Purpose Funding		12,498,679	15,559,110	13,646,713	13,594,549
Governance		150,872	1,056,119	1,099,542	1,086,042
Law, Order, Public Safety		58,613	57,402	58,350	59,350
Health		92,506	69,215	77,650	80,500
Education and Welfare		11,500	81,706	96,434	77,000
Housing		121,590	190,416	193,711	230,828
Community Amenities		2,534,734	2,445,211	2,479,788	2,483,863
Recreation and Culture		997,143	849,415	779,986	724,402
Transport		4,160,621	7,282,144	7,620,117	5,750,793
Economic Services		96,365	81,511	99,423	97,923
Other Property and Services		243,490	203,340	194,402	92,000
		<u>20,966,113</u>	<u>27,875,588</u>	<u>26,346,117</u>	<u>24,277,250</u>
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)					
General Purpose Funding		(573,835)	(464,855)	(535,855)	(559,165)
Governance		(799,765)	(1,500,988)	(1,717,407)	(1,667,341)
Law, Order, Public Safety		(592,391)	(490,680)	(587,575)	(700,195)
Health		(299,639)	(283,218)	(300,930)	(324,635)
Education and Welfare		(227,210)	(285,210)	(312,439)	(270,475)
Housing		(599,189)	(611,740)	(689,171)	(762,293)
Community Amenities		(4,061,436)	(3,628,265)	(4,406,515)	(5,017,009)
Recreation & Culture		(6,866,822)	(5,714,702)	(6,795,074)	(6,629,318)
Transport		(8,601,589)	(10,684,732)	(11,822,709)	(9,579,825)
Economic Services		(330,981)	(443,808)	(503,172)	(517,692)
Other Property and Services		(1,535,104)	(1,960,247)	(979,645)	(820,582)
		<u>(24,487,962)</u>	<u>(26,068,445)</u>	<u>(28,650,492)</u>	<u>(26,848,530)</u>
Finance Costs (Refer Notes 2 & 5)					
Governance		(130,462)	(118,104)	(146,293)	(123,306)
Education and Welfare		(16,331)	(14,213)	(20,318)	(20,318)
Housing		(5,255)	(5,205)	(6,616)	(6,616)
Community Amenities		(83,112)	(85,947)	(95,927)	(95,927)
Recreation & Culture		(30,267)	(28,889)	(38,727)	(38,727)
Transport		0	0	(15,794)	(15,794)
Other Property and Services		(9,803)	0	0	(74,461)
		<u>(275,230)</u>	<u>(252,359)</u>	<u>(323,675)</u>	<u>(375,149)</u>

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Statement of Comprehensive Income by Program (Continued)

For the Year Ended 30 June 2016

	Note	2015/16 Adopted Budget	2014/15 Actuals	2014/15 Revised Budget	2014/15 Adopted Budget
Non-Operating Grants, Subsidies, Contributions					
Governance		0	0	0	0
Law, Order, Public Safety		141,436	363,068	504,504	504,504
Housing		0	0	0	0
Community Amenities		30,000	0	0	73,500
Recreation & Culture		1,007,804	5,894	219,910	214,000
Transport		4,442,064	7,354,845	6,059,025	5,699,987
		<u>5,621,304</u>	<u>7,723,807</u>	<u>6,783,439</u>	<u>6,491,991</u>
Profit/(Loss) on Disposal of Assets (Refer Note 4)					
Law, Order, Public Safety		0	0	0	0
Housing		0	0	0	199,625
Community Amenities		0	(107,205)	(107,205)	0
Transport		0	0	0	0
Other Property and Services		40,211	(282,243)	(344,416)	11,266
		<u>40,211</u>	<u>(389,448)</u>	<u>(451,621)</u>	<u>210,891</u>
Net Result		<u>1,864,437</u>	<u>8,889,143</u>	<u>3,703,768</u>	<u>3,756,453</u>
Other Comprehensive Income		0	0	0	0
Total Comprehensive Income		<u>1,864,437</u>	<u>8,889,143</u>	<u>3,703,768</u>	<u>3,756,453</u>

Notes: All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

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

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2015-16
Statement of Cash Flows
For the Year Ended 30 June 2016

	Note	2015/16 Adopted Budget \$	2014/15 Actuals \$	2014/15 Revised Budget \$	2014/15 Adopted Budget \$
Cash Flows From Operating Activities					
Receipts					
Rates		9,752,534	9,233,949	9,226,536	9,007,142
Operating Grants, Subsidies, Contributions		2,701,382	10,672,038	8,768,709	6,849,231
Service Charges		0	0	323,653	0
Fees and Charges		7,691,734	7,213,151	7,657,339	7,500,965
Interest Earnings		395,557	439,515	399,833	406,500
Goods and Services Tax		1,476,391	1,669,474	2,320,949	1,845,313
Other Revenue		225,876	295,389	293,700	495,600
		22,243,473	29,523,516	28,990,719	26,104,751
Payments					
Employee Costs		(10,419,577)	(10,059,982)	(10,567,563)	(10,418,297)
Materials and Contracts		(5,393,908)	(9,119,166)	(11,220,316)	(9,778,411)
Utility Charges		(1,216,206)	(1,072,018)	(1,139,630)	(1,110,460)
Insurance Expenses		(596,424)	(632,797)	(633,582)	(638,881)
Interest Expenses		(275,230)	(252,359)	(323,675)	(375,148)
Goods and Services Tax		(2,116,677)	(1,280,107)	(1,151,035)	(2,112,074)
Other Expenditure		(770,007)	(720,031)	(753,761)	(751,083)
		(20,788,030)	(23,136,460)	(25,789,562)	(25,184,355)
Net Cash Provided By Operating Activities	15(b)	1,455,443	6,387,056	3,201,156	920,396
Cash Flows from Investing Activities					
Payments for Development of Land Held for Resale		0	0	0	0
Payments for Purchase of Property, Plant & Equipment		(1,743,773)	(566,706)	(983,522)	(777,462)
Payments for Construction of Infrastructure		(13,279,239)	(5,071,297)	(4,582,449)	(4,786,822)
Non-Operating Grants, Subsidies, Contributions used for the Development of Assets		5,621,304	7,723,807	6,783,439	6,491,991
Proceeds from Sale of Land Held for Resale		0	0	0	0
Proceeds from Sale of Plant & Equipment	4	363,237	57,204	256,403	394,000
Net Cash Used in Investing Activities		(9,038,471)	2,143,008	1,473,871	1,321,707

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Statement of Cash Flows (Continued)

For the Year Ended 30 June 2016

	Note	2015/16 Adopted Budget \$	2014/15 Actuals \$	2014/15 Revised Budget \$	2014/15 Adopted Budget \$
Cash Flows from Financing Activities					
Repayment of Debentures	5	(954,447)	(2,261,456)	(2,350,331)	(2,406,937)
Repayment of Finance Leases					
Proceeds from Self Supporting Loans					
Proceeds from New Debentures	5	0	1,803,218	1,803,218	1,803,218
Net Cash Provided By (Used In)					
Financing Activities		(954,447)	(458,238)	(547,113)	(603,719)
Net Increase (Decrease) in Cash Held		(8,537,475)	8,071,826	4,127,914	1,638,383
Cash at Beginning of Year		16,987,535	8,915,709	8,915,709	8,911,716
Cash and Cash Equivalents					
at the End of the Year	15(a)	<u>8,450,060</u>	<u>16,987,535</u>	<u>13,043,623</u>	<u>10,550,098</u>

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

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Rate Setting Statement

For the year ended 30 June 2016

	Note	2015/16 Adopted Budget \$	2014/15 Actuals \$	2014/15 Revised Budget \$	2014/15 Adopted Budget \$
Revenue					
Operating Grants, Subsidies, Contributions	1,2	2,701,382	10,672,038	8,768,709	6,849,231
Fees and Charges		7,691,734	7,213,151	7,657,339	7,645,304
Service Charges		0	0	0	0
Interest Earnings		395,557	439,515	399,833	406,500
Profit on Sale of Assets		128,443	11,860	0	210,891
Other Revenue		225,876	295,389	293,700	195,600
		11,142,991	18,631,953	17,119,581	15,307,526
Expenses					
Employee Costs	1,2	(10,462,339)	(10,059,982)	(10,567,563)	(10,472,574)
Materials and Contracts		(5,677,798)	(8,298,861)	(9,737,136)	(7,838,713)
Utility Charges		(1,216,206)	(1,072,018)	(1,139,630)	(1,110,458)
Depreciation on Non-Current Assets		(5,765,188)	(5,284,756)	(5,818,820)	(6,036,820)
Interest Expenses		(275,230)	(252,359)	(323,675)	(375,149)
Insurance Expenses		(596,424)	(632,797)	(633,582)	(638,882)
Loss on Sale of Assets		(88,232)	(401,309)	(451,621)	0
Other Expenditure		(770,007)	(720,031)	(753,761)	(752,583)
		(24,851,424)	(26,722,113)	(29,425,788)	(27,225,179)
Adjustments for Cash Budget Requirements:					
Non-Cash Expenditure and Revenue					
(Profit)/Loss on Asset Disposals	4	(40,211)	389,448	451,621	(210,891)
Movement in Accruals and Provisions		0	0	5,000	5,000
Depreciation on Assets	2(a)	5,765,188	5,284,756	5,818,820	6,036,820
		5,724,977	5,674,204	6,275,441	5,830,929

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Rate Setting Statement

For the year ended 30 June 2016

	Note	2015/16 Adopted Budget \$	2014/15 Actuals \$	2014/15 Revised Budget \$	2014/15 Adopted Budget \$
Capital Expenditure and Revenue					
Purchase Land Held for Resale	3	0	0	0	0
Purchase Land and Buildings	3	(196,630)	(510,323)	(811,560)	(623,000)
Purchase Infrastructure Assets - Roads	3	(5,879,884)	(2,281,432)	(2,452,096)	(2,472,929)
Purchase Infrastructure Assets - Bridges	3	(300,000)	0	(50,000)	(50,000)
Purchase Infrastructure Assets - Footpaths	3	(109,315)	0	(31,000)	(31,000)
Purchase Infrastructure Assets - Drainage	3	(552,970)	(151,509)	(337,138)	(358,358)
Purchase Airport Infrastructure	3	(4,140,784)	(2,264,488)	(847,704)	(885,979)
Purchase Waste Infrastructure	3	(780,368)	(240,294)	(521,306)	(651,556)
Purchase Infrastructure Other	3	(1,515,918)	(133,575)	(343,205)	(337,000)
Purchase Plant and Equipment	3	(1,371,043)	0	(83,462)	(54,962)
Purchase Furniture and Equipment	3	(176,100)	(56,383)	(88,500)	(99,500)
Grants/Contributions for Develop. of Assets		5,621,304	7,723,807	6,783,439	6,491,991
Proceeds from Disposal of Assets	4	363,237	57,204	256,403	394,000
Proceeds from Sale of Land Held for Resale		0	0	0	0
Repayment of Debentures	5	(954,447)	(2,261,456)	(2,350,331)	(2,406,938)
Proceeds from New Debentures	5	0	1,803,218	1,803,218	1,803,218
Transfers to Reserves (Restricted Assets)	6	(6,707,472)	(9,734,244)	(4,488,742)	(4,000,605)
Transfers from Reserves (Restricted Assets)	6	16,576,747	941,111	1,287,637	1,253,687
		(123,643)	(7,108,363)	(2,274,347)	(2,028,931)
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	(1,665,875)	(1,397,052)	(1,397,052)	(1,423,053)
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	178,591	(1,665,875)	(475,630)	(356,592)
Amount Required to be Raised from Rates	8	(9,951,565)	(9,255,495)	(9,226,536)	(9,182,116)

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

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.

Critical Accounting Estimates

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

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

The 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) 2014/15 Actual Balances

Balances shown in this budget as 2014/15 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.

SHIRE OF WYNDHAM EAST KIMBERLEY**ADOPTED BUDGET 2015-16****Notes to and Forming Part of the Budget****For the Year Ended 30 June 2016****I. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(d) Rates, Grants, Donations and Other Contributions (continued)**

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.

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 Shire contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Shire 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 Note 7 – Net Current Assets when utilised.

(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.

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 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 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.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2015-16
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2016

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

In 2013, the Shire 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.

Land Under Control

In accordance with *Local Government (Financial Management) Regulation 16(a)*, the Shire 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.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) these assets were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.

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 Shire 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
ADOPTED BUDGET 2015-16
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2016

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 Shire 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 Shire.

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
ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget
For the Year Ended 30 June 2016

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

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

GROUP	CLASS	NUMBER OF YEARS
Roads	Sealed Roads - Formation	Infinite – Not Depreciated
	Sealed Roads - Pavement Under Seal	70
	Sealed Roads -Wearing Course - Chip Seal	25
	Sealed Roads -Wearing Course - Asphalt	40
	Unsealed Roads - Formation	Infinite – Not Depreciated
	Unsealed Roads - Pavement	15
	Kerbs & Channel	50
	Road Furniture and Signs	10
Drainage	Underground Pipes	75
	Retarding Basins	Infinite – Not Depreciated
Airfields	Airfield - Formation	Infinite – Not Depreciated
	Airfield - Pavement under Seal	80
	Airfield - Wearing Course - Chip Seal	25
	Airfield - Wearing Course - Asphalt	40
	Airfield - Lighting	20
	Airfield - Fencing	30
Bridges	Bridges	100
	Culverts	100
Footpaths	Footpath	45

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

GROUP	CLASS	NUMBER OF YEARS
Infrastructure Other	Car Parks - Formation	Infinite – Not Depreciated
	Car Parks - Pavement Under Seal	70
	Car Parks - Wearing Course - Chip Seal	25
	Car Parks - Wearing Course - Asphalt	40
	Jetties & Pontoons	40
	Boat Ramps	50
	Reticulation Systems (Pipes, Pumps, Controllers)	20
	Playground Equipment	10
	Outdoor Furniture	20
	Sporting/Play Area - Minor Structures	10
	Sporting Facilities - Hardcourts/Skate Parks	20
	Sporting Facilities - Fencing	30
	Sporting Facilities - Lighting	20
	Sporting Facilities - Swimming Pools	50
Land and Buildings	Land	Infinite – Not Depreciated
	Landfill Refuse (Land Component Only)	30
	Brick/Concrete Buildings	40
	Transportable Buildings	10
	Steel Construction Buildings	35
	Ancillary Structures to Buildings	10
Furniture and Equipment	Computer Equipment	3
	Office Equipment/Systems	5
	Office Furniture	10
	Kitchen Equipment	5
	Fit-outs	20
Plant and Equipment	Light Plant	3
	Medium Plant	7
	Heavy Plant	10
	Minor Plant	10

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

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2015-16
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2016

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

(k) Fair Value of Assets and Liabilities

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

Fair Value is the price that the Shire 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 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 (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.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2015-16
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2016

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 Shire 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 Shire 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.

SHIRE OF WYNDHAM EAST KIMBERLEY**ADOPTED BUDGET 2015-16****Notes to and Forming Part of the Budget****For the Year Ended 30 June 2016****I. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(k) Fair Value of Assets and Liabilities (Continued)****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 Shire 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.

(l) Financial Instruments**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire 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.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2015-16
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2016

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (continued)

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.

(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 Shire'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.

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

(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.

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.

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

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 Shire 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 Shire'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 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 2016.

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

SHIRE OF WYNDHAM EAST KIMBERLEY**ADOPTED BUDGET 2015-16****Notes to and Forming Part of the Budget****For the Year Ended 30 June 2016****I. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(n) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(o) Employee Benefits**Short-Term Employee Benefits**

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

The Shire's obligations for short-term employee benefits such as wages and salaries are recognised as a part of current trade and other payables in the statement of financial position. The Shire'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 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.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2015-16
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2016

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Employee Benefits (Continued)

Other Long-Term Employee Benefits

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

(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 Shire 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) 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 Shire 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.

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Investments in Associates

An associate is an entity over which the Shire 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 budget/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 Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the investment is acquired.

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

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire 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 Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(t) Interests in Joint Arrangements

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 I(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 Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. The Shire does not have any interests in joint arrangements for 2015/16.

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

I. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(u) 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 Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current 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.

(v) Comparative Figures

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

(w) Unless otherwise stated, the budget comparative figures shown in this budget document 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 Shire.

Management's assessment of the new and amended pronouncement that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows.

	Title	Issued	Applicable (*)	Impact
(i)	AASB 9 – Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	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 Shire, it is not anticipated the standard will have any material effect.

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

	Title	Issued	Applicable (*)	Impact
(ii)	AASB 2010 – 7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	September 2012	1 January 2018	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 Shire (refer (i) above).
(iii)	AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2017	<p>This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</p> <p>The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.</p>
(iv)	AASB 2013-9 Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments [Operative date: Part C Financial Instruments – 1 January 2015]	December 2013	Refer title column	<p>Part C of this Standard makes consequential amendments to AASB 9 and numerous other Standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value.</p> <p>As the bulk of changes relate either to editorial or reference changes it is not expected to have a significant impact on the Shire.</p>

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

	Title	Issued	Applicable (*)	Impact
(v)	AASB 2014-3 Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & AASB 11]	August 2014	1 January 2016	<p>This Standard amends AASB 11: Joint Arrangements to require the acquirer of an interest (both initial and additional) in a joint operation in which the activity constitutes a business, as defined in AASB 3: <i>Business Combinations</i>, to apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations.</p> <p>Since adoption of this Standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the Shire's budget/financial statements.</p>

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

	Title	Issued	Applicable (*)	Impact
(vi)	AASB 2014-4 Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & AASB 138]	August 2014	1 January 2016	<p>This Standard amends AASB 116 and AASB 138 to establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset. It also clarifies the use of revenue-based methods to calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset.</p> <p>Given the Shire currently uses the expected pattern of consumption of the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.</p>
(vii)	AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	<p>Consequential changes to various Standards arising from the issuance of AASB 15.</p> <p>It will require changes to reflect the impact of AASB 15.</p>

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

	Title	Issued	Applicable (*)	Impact
(viii)	<p>AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101</p> <p>[AASB 7, 101, 134 & 1049]</p>	January 2015	1 January 2016	<p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements.</p> <p>This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.</p> <p>It is not anticipated it will have any significant impact on disclosures.</p>
(ix)	<p>AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality</p>	January 2015	1 July 2015	<p>This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing it to be completely withdrawn.</p> <p>It is not anticipated it will have a significant impact as the principles of materiality remain largely unchanged.</p>

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

	Title	Issued	Applicable (*)	Impact
(x)	AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for- Profit Public Sector Entities [AASB 10, 124 & 1049]	March 2015	1 July 2016	The objective of this Standard is to extend the scope of AASB 124 Related Party Disclosures to include not-for-profit sector entities. The Standard is expected to have a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary.

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 Shire 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 2011-7
AASB 2012-3
AASB 2013-3
AASB 2013-8
AASB 2013-9 Parts A & B

Most of the standards adopted had a minimal effect on the accounting and reporting practices of the Shire 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.

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

	Note	2015/16 Adopted Budget \$	2014/15 Actual \$	2014/15 Revised Budget \$
2. OPERATING REVENUES AND EXPENSES				
(a) Net Result				
The Net Result includes:				
(i) Charging as Expenses:				
Auditors Remuneration				
Audit		21,087	31,200	31,505
Other Services		29,113	43,075	43,495
Depreciation				
By Program				
Governance		-	-	-
General Purpose Funding		-	-	-
Law, Order, Public Safety		8,658	7,936	8,700
Health		8,391	7,691	8,600
Education and Welfare		102,349	93,820	103,000
Housing		313,536	287,408	316,019
Community Amenities		153,625	140,823	154,000
Recreation and Culture		1,589,174	1,456,743	1,603,250
Transport		2,540,882	2,329,142	2,552,151
Economic Services		58,017	53,182	58,100
Other Property and Services		990,558	908,012	1,015,000
		<u>5,765,188</u>	<u>5,284,756</u>	<u>5,818,820</u>
By Class				
Land and Buildings		1,584,017	1,452,016	1,598,753
Furniture and Equipment		266,844	244,607	269,326
Plant and Equipment		838,048	768,211	845,844
Roads		1,843,750	1,690,105	1,860,902
Footpaths		103,746	95,101	104,711
Drainage		21,304	19,528	21,502
Other Infrastructure		1,107,478	1,015,188	1,117,781
		<u>5,765,188</u>	<u>5,284,756</u>	<u>5,818,820</u>
Interest Expenses (Finance Costs)				
- Debentures (refer note 5(a))		275,230	252,359	323,675
		<u>275,230</u>	<u>252,359</u>	<u>323,675</u>
(ii) Crediting as Revenues:				
Interest Earnings				
Investments				
- Reserve Funds		257,968	286,306	262,700
- Other Funds		33,750	45,215	24,100
Other Interest Revenue (refer note 13)		103,839	107,993	113,033
		<u>395,557</u>	<u>439,515</u>	<u>399,833</u>

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

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

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control, pest control and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth.

Activities:

Operation of youth services, support of day care centres and assistance to other voluntary services.

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

2. OPERATING REVENUES AND EXPENSES (Continued)

(b) Statement of Objectives (Continued)

HOUSING

Objective:

To provide and maintain staff and residential housing.

Activities:

Provision of staff and residential housing.

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, operation of landfill sites, litter control, administration of the town planning schemes, maintenance of cemeteries, maintenance of rest centres and storm water drainage maintenance.

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

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

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the community.

Activities:

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

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY & SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

Private works operation, plant repairs, operations and administrative costs.

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

3. ACQUISITION OF ASSETS	2015/16 Adopted Budget	2014/15 Actual	2014/15 Revised Budget
	\$	\$	\$
The following assets are budgeted to be acquired during the year:			
By Program			
Governance	-	-	5,000
General Purpose Funding	-	-	-
Law, Order, Public Safety	23,830	468,755	531,000
Health	-	-	-
Education and Welfare	32,800	-	13,000
Housing	-	-	12,560
Community Amenities	320,818	240,294	471,756
Recreation and Culture	1,357,468	146,320	399,755
Transport	11,600,953	4,697,428	3,717,938
Economic Services	-	-	-
Other Property and Services	1,687,143	85,206	414,962
	<u>15,023,012</u>	<u>5,638,002</u>	<u>5,565,971</u>
By Class			
Land held for resale	-	-	-
Land and Buildings	196,630	510,323	811,560
Infrastructure Assets - Roads	5,879,884	2,281,432	2,452,096
Infrastructure Assets - Bridges	300,000	-	50,000
Infrastructure Assets - Footpaths	109,315	-	31,000
Infrastructure Assets - Drainage	552,970	151,509	337,138
Airport Infrastructure	4,140,784	2,264,488	847,704
Waste Infrastructure	780,368	240,294	521,306
Infrastructure Assets - Other	1,515,918	133,575	343,205
Plant & Equipment	1,371,043	-	83,462
Furniture & Equipment	176,100	56,383	88,500
	<u>15,023,012</u>	<u>5,638,002</u>	<u>5,565,971</u>

To obtain further details of Asset Acquisitions refer to attachment

- Capital Expenditure - 2015/16 Budget

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

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)
	2015/16	2015/16	2015/16
	Budget	Budget	Budget
	\$	\$	\$
Housing			
No activity	-	-	-
Other Property and Services			
Light Plant			
P478 - WY13923 - Dual Cab 4WD Ute	17,431	13,990	(3,441)
P379 - WY14616 - Dual Cab 4WD Ute	14,111	13,990	(121)
P211 - WY12647 - Dual Cab 2WD Ute	5,115	7,400	2,285
PI13 - WY01 - Wagon 4WD	25,179	28,600	3,421
PI22 - WY25609 - Extra Cab 4WD Ute	16,601	13,990	(2,611)
P490 - WY14982 - Toyota Hilux	13,835	12,200	(1,635)
Medium Plant			
P491 - WY25065 - Ride On Mower	16,000	6,090	(9,910)
P333 - WY12280 - 75HP Tractor		26,857	26,857
P313 - 70HP Kubota Tractor	13,945	16,500	2,555
P401 - Slasher	-	2,135	2,135
P383 - Silvan Shireboss 6" Slasher	7,678	3,063	(4,615)
P319 - ITBZ906 - Tilt Trailer	-	1,100	1,100
Heavy Plant			
P331 - ICGF957 - 3 Tonne Tip Truck	16,734	20,347	3,613
P367 - IDBW601 - 3 Tonne Tip Truck	26,562	19,573	(6,989)
P309 - WY11160 - 10 Ton Tip Truck	28,050	92,044	63,994
P372 - WY13511 - 9 Tonne Truck	69,054	24,725	(44,329)
P354 - ICWM013 - Backhoe	18,150	40,633	22,483
Airport Plant			
P482 - IDIK678 - Hino Truck	34,580	20,000	(14,580)
	323,026	363,237	40,211

By Class

	Net Book Value	Sale Proceeds	** Profit(Loss)
	2015/16	2015/16	2015/16
	Budget	Budget	Budget
	\$	\$	\$
Plant and Equipment	323,026	363,237	40,211
	323,026	363,237	40,211

Summary

	2015/16
	Budget
	\$
Profit on Asset Disposals	128,443
Loss on Asset Disposals	(88,232)
	40,211

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget
For the Year Ended 30 June 2016

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	Interest Rate	Maturity Date	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
						2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$
Governance											
Administration Building Land	L122	6.00%	25-Jun-20	280,948		46,894	231,199	280,948	15,983	18,935	
Administration Building Bridging Loan	L123	3.26%	7-Dec-14	-	1,500,000	-	-	-	0	21,985	
Administration Building Loan	L124	3.82%	7-Dec-22	1,960,703	230,415	221,859	1,730,288	1,960,703	72,169	77,184	
New Loan - Administration Building	L129	3.01%	8-Jan-25	1,500,000	130,648	-	1,369,352	1,500,000	42,311	-	
Education & Welfare											
Kununurra Childcare Centre	L120	6.19%	1-Sep-19	297,504	59,245	55,742	238,259	297,504	16,331	14,213	
Housing											
Staff Housing	L115	6.04%	28-Aug-18	51,184	13,536	12,742	37,648	51,184	2,660	2,410	
Community Amenities											
Liquid Waste Facility	L125	3.40%	16-May-18	304,999	98,258	95,001	206,741	304,999	9,145	11,315	
Waste Management	L126	4.21%	16-May-24	1,555,478	145,457	139,522	1,410,021	1,555,478	63,243	61,861	
Staff Housing	L127	3.71%	16-May-20	75,070	13,930	13,428	61,140	75,070	2,595	2,796	
Drainage	L128	4.21%	16-May-24	114,711	10,727	10,289	103,984	114,711	4,663	4,562	
New Loan - Building & Infrastructure Loan	L130	3.32%	9-Jun-25	303,218	26,030	-	277,188	303,218	9,803	-	
Recreation & Culture											
KNX Aquatic Centre Refurbishment	L113	6.04%	28-Aug-18	285,993	75,633	71,195	210,360	285,993	14,864	13,464	
WYN Recreation Centre	L114	6.04%	28-Aug-18	119,964	31,725	29,864	88,238	119,964	6,558	5,648	
KNW Youth Centre	L118	7.24%	30-Jun-18	94,556	29,287	27,258	65,269	94,556	6,061	8,209	
Multi Purpose Courts	L119	5.61%	8-May-19	173,332	39,806	37,663	133,526	173,332	8,846	9,776	
Total				7,117,661	954,447	2,261,456	6,163,214	7,117,661	275,230	252,359	

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2016

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2015/16

The Shire of Wyndham East Kimberley is not intending to enter into any new borrowings for 2015/16.

(c) Unspent Debentures

The Shire of Wyndham East Kimberley has unspent debenture fund as follows:

Particulars/Purpose	Unspent as at		Used 30 June 16 Budget
	30 June 16 Budget	30 June 15 Actual	
Loan 125 - Liquid Waste Facility	44,360	120,360	76,000
Loan 128 - Drainage MUN	51,189	51,189	-
Loan 126 - Waste Management MUN	650	586,844	586,194
Loan 124 - Administration Building Loan	83,761	107,591	23,830
Loan 130 - Administration Infrastructure Loan	12,667	153,707	141,040
Total	192,627	1,019,691	827,064

(d) Overdraft

Council approved an overdraft facility with a limit of \$2.5 million at the Special Council Meeting in August 2014, Minute #10503 in order to cover the expenditure associated with the flood event in February 2014 until such time as the WANDRAA reimbursements are received, also noting that the overdraft will be an ongoing facility and incorporated into the annual budget for adoption.

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

	2015/16 Adopted Budget \$	2014/15 Actual \$	2014/15 Revised Budget \$
6. RESERVES			
(a) Waste Management			
Opening Balance	474,671	179,151	179,151
Amount Set Aside / Transfer to Reserve	283,250	530,043	218,027
Amount Used / Transfer from Reserve	(361,889)	(234,523)	(202,023)
	396,032	474,671	195,155
(b) Airport General			
Opening Balance	7,609,648	6,373,410	6,373,410
Amount Set Aside / Transfer to Reserve	2,777,876	1,891,876	925,087
Amount Used / Transfer from Reserve	(5,625,506)	(655,637)	(682,354)
	4,762,018	7,609,648	6,616,143
(c) Plant and Equipment			
Opening Balance	2,844	2,761	2,761
Amount Set Aside / Transfer to Reserve	68	83	74
Amount Used / Transfer from Reserve	-	-	\$0.00
	2,912	2,844	2,835
(d) Parking			
Opening Balance	115,608	112,247	112,247
Amount Set Aside / Transfer to Reserve	2,779	3,361	3,015.60
Amount Used / Transfer from Reserve	-	-	-
	118,387	115,608	115,263
(e) Non-Potable Water			
Opening Balance	91,902	89,230	89,230
Amount Set Aside / Transfer to Reserve	2,209	2,672	2,397
Amount Used / Transfer from Reserve	0	-	(41,550)
	94,111	91,902	50,077
(f) Civic Buildings			
Opening Balance	-	7,609	7,609
Amount Set Aside / Transfer to Reserve	-	228	204
Amount Used / Transfer from Reserve	-	(7,837)	(7,813)
	-	-	0
(g) East Kimberley Tourism			
Opening Balance	136,129	127,431	127,431
Amount Set Aside / Transfer to Reserve	13,273	13,816	13,423
Amount Used / Transfer from Reserve	(10,000)	(5,118)	(9,368)
	139,402	136,129	131,486

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

	2015/16 Adopted Budget \$	2014/15 Actual \$	2014/15 Revised Budget \$
6. RESERVES (Continued)			
(h) Foreshore			
Opening Balance	200,643	121,875	121,875
Amount Set Aside / Transfer to Reserve	102,324	81,752	85,274
Amount Used / Transfer from Reserve	(45,000)	(2,984)	0
	257,967	200,643	207,149
(i) Staff Entitlement			
Opening Balance	230,639	223,934	223,934
Amount Set Aside / Transfer to Reserve	5,545	6,705	6,016
Amount Used / Transfer from Reserve	-	-	-
	236,184	230,639	229,950
(j) Recreation Hardcourts			
Opening Balance	53,550	26,000	26,000
Amount Set Aside / Transfer to Reserve	1,281	32,095	699
Amount Used / Transfer from Reserve	-	(4,545)	(5,000)
	54,831	53,550	21,699
(k) Bio Security			
Opening Balance	268,381	267,364	267,364
Amount Set Aside / Transfer to Reserve	6,452	8,005	7,183
Amount Used / Transfer from Reserve	-	(6,988)	(10,000)
	274,833	268,381	264,547
(l) Childcare			
Opening Balance	147,363	132,688	132,688
Amount Set Aside / Transfer to Reserve	15,043	14,675	14,265
Amount Used / Transfer from Reserve	(28,937)	-	-
	133,469	147,363	146,953
(m) Parks			
Opening Balance	316,709	307,502	307,502
Amount Set Aside / Transfer to Reserve	7,614	9,207	8,261
Amount Used / Transfer from Reserve	(200,000)	-	-
	124,323	316,709	315,763
(n) Legal Fees			
Opening Balance	-	3,514	3,514
Amount Set Aside / Transfer to Reserve	-	105	94
Amount Used / Transfer from Reserve	-	(3,619)	(3,608)
	-	-	0

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

	2015/16 Adopted Budget \$	2014/15 Actual \$	2014/15 Revised Budget \$
6. RESERVES (Continued)			
(o) Youth Bus			
Opening Balance	-	19,186	19,186
Amount Set Aside / Transfer to Reserve	-	674	515
Amount Used / Transfer from Reserve	-	(19,860)	(19,701)
	-	-	0
(p) Footpaths			
Opening Balance	277,520	269,452	269,452
Amount Set Aside / Transfer to Reserve	6,672	8,068	7,239
Amount Used / Transfer from Reserve	(78,315)	-	(31,000)
	205,877	277,520	245,691
(q) Asset Management			
Opening Balance	-	-	-
Amount Set Aside / Transfer to Reserve	23,148	-	306,267
Amount Used / Transfer from Reserve	-	-	(275,220)
	23,148	-	31,047
(r) Goomig Farmlands Roads Reserve			
Opening Balance	2,888,815	-	-
Amount Set Aside / Transfer to Reserve	18,299	2,888,815	2,890,700
Amount Used / Transfer from Reserve	(2,889,313)	-	-
	17,801	2,888,815	2,890,700
(s) Unspent Grants and Loans Reserve			
Opening Balance	4,242,065	-	-
Amount Set Aside / Transfer to Reserve	3,437,444	4,242,065	-
Amount Used / Transfer from Reserve	(7,333,591)	-	-
	345,918	4,242,065	-
(t) Contiguous Local Authority Group (CLAG)			
Opening Balance	-	-	-
Amount Set Aside / Transfer to Reserve	4,196	-	-
Amount Used / Transfer from Reserve	(4,196)	-	-
	-	-	-
(u) Kununurra Youth Hub			
Opening Balance	-	-	-
Amount Set Aside / Transfer to Reserve	-	-	-
Amount Used / Transfer from Reserve	-	-	-
	-	-	-
Total Reserves	7,187,213	17,056,487	11,464,459

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

	2015/16 Adopted Budget	2014/15 Actual	2014/15 Revised Budget
6. RESERVES (Continued)			
Transfers to Reserves			
Waste Management	283,250	530,043	218,027
Airport	2,777,876	1,891,876	925,087
Plant and Equipment	68	83	74
Parking	2,779	3,361	3,016
Non-Portable Water	2,209	2,672	2,397
Civic Buildings	-	228	204
East Kimberley Tourism	13,273	13,816	13,423
Foreshore	102,324	81,752	85,274
Staff Entitlement	5,545	6,705	6,016
Recreation Hardcourts	1,281	32,095	699
Bio Security	6,452	8,005	7,183
Childcare	15,043	14,675	14,265
Parks	7,614	9,207	8,261
Legal Fees	-	105	94
Youth Bus	-	674	515
Footpaths	6,672	8,068	7,239
Asset Management	23,148	-	306,267
Goomig Farmlands Roads	18,299	2,888,815	2,890,700
Unspent Grants and Loans	3,437,444	4,242,065	-
Contiguous Local Authority Group (CLAG)	4,196	-	-
Kununurra Youth Hub	-	-	-
	<u>6,707,472</u>	<u>9,734,244</u>	<u>4,488,742</u>
Transfers from Reserves			
Waste Management	(361,889)	(234,523)	(202,023)
Airport	(5,625,506)	(655,637)	(682,354)
Plant and Equipment	-	-	-
Parking	-	-	-
Non-Portable Water	-	-	(41,550)
Civic Buildings	-	(7,837)	(7,813)
East Kimberley Tourism	(10,000)	(5,118)	(9,368)
Foreshore	(45,000)	(2,984)	-
Staff Entitlement	-	-	-
Recreation Hardcourts	-	(4,545)	(5,000)
Bio Security	-	(6,988)	- 10,000.00
Childcare	(28,937)	-	-
Parks	(200,000)	-	-
Legal Fees	-	(3,619)	(3,608)
Youth Bus	-	(19,860)	(19,701)
Footpaths	(78,315)	-	(31,000)
Asset Management	-	-	(275,220)
Goomig Farmlands Roads	(2,889,313)	-	-
Unspent Grants and Loans	(7,333,591)	-	-
Contiguous Local Authority Group (CLAG)	(4,196)	-	-
Kununurra Youth Hub	-	-	-
	<u>(16,576,747)</u>	<u>(941,111)</u>	<u>(1,287,637)</u>
Total Transfer to/(from) Reserves	<u>(9,869,274)</u>	<u>8,793,133</u>	<u>3,201,105</u>

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2015-16
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2016

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

To provide for the operation, maintenance, renewal and upgrade of existing and new waste management facilities within the Shire of Wyndham East Kimberley.

Airport

To provide for the operation, maintenance, renewal and upgrade of existing and new airport facilities within the Shire of Wyndham East Kimberley.

Plant and Equipment

To provide for the plant management program.

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

To provide for the maintenance, renewal, upgrade of existing and new civic buildings within the Shire of Wyndham East Kimberley.

East Kimberley Tourism

To provide for the significant maintenance, renewal and upgrade of the East Kimberley Tourism House.

Foreshore

To hold lease and licence payments from occupiers of the Lake Kununurra Foreshore Reserve to provide for the implementation of specific actions outlined in the Lake Kununurra Foreshore and Aquatic Use Plan 2012.

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 the Kununurra Childcare Centre to provide for the significant maintenance and renewal 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

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.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2015-16
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2016

6. RESERVES (Continued)

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.

Unspent Grants and Loans Reserve

To provide a mechanism for restricting prepaid grants, conditional unspent grants and loan proceeds unspent at a particular financial year where the expenditure will be undertaken in future years.

Contiguous Local Authority Group (CLAG) Reserve

To hold funds received to be used for the ongoing management, funding and technical aspects of health-driven mosquito control in an effort to reduce the risk of mosquito-borne diseases within the boundaries of the Shire of Wyndham East Kimberley.

Kununurra Youth Hub Reserve

To hold lease payments from Kununurra Youth Hub to provide for the maintenance, renewal and upgrade of the building in accordance with the lease conditions.

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

	2015/16 Adopted Budget	2014/15 Actual	2014/15 Revised Budget
	\$	\$	\$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	1,262,847	(68,952)	1,579,164
Cash - Restricted	7,187,213	17,056,487	11,464,459
Cash - Restricted Unspent Grants and Loans	-	-	-
Receivables	1,624,442	1,340,538	1,727,680
Inventories	17,214	17,214	16,651
	10,091,716	18,345,287	14,787,954
LESS: CURRENT LIABILITIES			
Payables and Provisions	(2,725,913)	(2,954,675)	(3,799,125)
NET CURRENT ASSET POSITION	7,365,803	15,390,612	10,988,829
Less: Cash - Restricted	(7,187,213)	(17,056,487)	(11,464,459)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	178,591	(1,665,875)	(475,630)

The estimated surplus/(deficiency) c/fwd in the 2014/15 actual column represents the surplus (deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) c/fwd in the 2015/16 budget column represents the surplus (deficit) carried forward as at 30 June 2016.

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

8. RATING INFORMATION - 2015/16 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Budgeted Rate Revenue \$	Budgeted Interim Rates \$	Budgeted Back Rates \$	Budgeted Total Revenue \$	2014/15 Actual \$
Differential General Rate								
GRV - Residential	9.2992	1,607	47,123,544	4,382,113	0	0	4,382,113	4,148,149
GRV - Other Vacant	13.9488	32	552,700	77,095	0	0	77,095	74,196
GRV - Commercial	12.0890	157	14,662,457	1,772,539	0	0	1,772,539	1,433,054
GRV - Industrial	11.1590	167	8,722,625	973,361	0	0	973,361	854,761
UV - Rural Residential	0.9795	185	51,149,000	501,004	0	0	501,004	477,476
UV - Pastoral	5.3057	23	6,170,800	327,404	0	0	327,404	431,811
UV - Commercial/Industrial	0.6719	36	13,355,840	89,738	0	0	89,738	87,872
UV - Rural Agriculture 1	0.9502	78	75,060,309	713,223	0	0	713,223	605,923
UV - Rural Agriculture 2	0.6719	109	57,360,000	385,402	0	0	385,402	359,957
UV - Mining	27.5246	37	1,594,199	438,797	0	0	438,797	542,620
UV - Mining Vacant	13.7623	20	458,670	63,124	0	0	63,124	0
UV - Other	0.6302	2	526,000	3,315	0	0	3,315	3,159
Sub-Totals		2,453	276,736,144	9,727,114	0	0	9,727,114	9,018,977
Minimum Rates	Minimum \$							
GRV - Residential	1,085.00	45	372,070	48,825	0	0	48,825	42,394
GRV - Other Vacant	1,085.00	112	440,980	121,520	0	0	121,520	108,570
GRV - Commercial	1,085.00	17	83,325	18,445	0	0	18,445	50,666
GRV - Industrial	1,085.00	7	30,875	7,595	0	0	7,595	8,272
UV - Rural Residential	1,085.00	0	0	0	0	0	0	0
UV - Pastoral	1,085.00	1	17,471	1,085	0	0	1,085	2,068
UV - Commercial/Industrial	1,085.00	10	574,200	10,850	0	0	10,850	7,238
UV - Rural Agriculture 1	1,085.00	2	50,000	2,170	0	0	2,170	2,068
UV - Rural Agriculture 2	1,085.00	0	0	0	0	0	0	0
UV - Mining	1,085.00	31	42,998	33,635	0	0	33,635	53,950
UV - Mining Vacant	543.00	41	59,681	22,263	0	0	22,263	0
UV - Other	1,085.00	0	0	0	0	0	0	1,034
Sub-Totals		266	1,671,600	266,388	0	0	266,388	276,260
Ex Gratia Rates							9,993,502	9,295,237
							4,880	4,651
Concessions							9,998,382	9,299,888
Discount							(46,817)	(44,392)
Totals							9,951,565	9,255,496

ADOPTED BUDGET 2015-16
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2016

8 (a) RATING INFORMATION (Continued) - 2015/16 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 2015/16 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 and facilities.

OBJECTIVES OF AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating. Included is an excerpt from Council Policy CP/FIN-3200 *Strategic Rating* which outlines the characteristics, objects of and reasons for differential rating.

Differential General Rate

Description	Characteristics	Objects Of	Reasons For
GRV - Residential	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 <i>Strategic Rating Policy</i> .	This rate is to contribute to the service desired by the community.	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 4.93% increase from 2013/14.
GRV - Other Vacant	GRV valued land within the town site which is deemed to be vacant land (unimproved land).	To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of the Council.	A higher rate is imposed as there is a different method used for the valuation of vacant land. 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.
GRV - Commercial	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 of the <i>Strategic Rating Policy</i> .	To raise additional revenue to contribute towards higher costs associated with commercial activity.	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.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2015-16
 Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2016

8 (a) RATING INFORMATION (Continued) - 2015/16 FINANCIAL YEAR

Differential General Rate

Description	Characteristics	Objects Of	Reasons For
GRV - Industrial	GRV valued land which is used primarily for industrial purposes and as outlined in Appendix A of the <i>Strategic Rating Policy</i> .	To raise additional revenue to contribute towards higher costs associated with industrial activity.	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.
UV - Rural Residential	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.	This rate is to contribute to the service desired by the community.	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.
UV - Pastoral	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 <i>Land Administration Act 1997</i> .	To raise additional revenue to contribute towards higher costs associated with pastoral activity.	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 higher impact on infrastructure that this sector should therefore contribute a greater share of the costs associated with road construction, maintenance and refurbishment.

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget
For the Year Ended 30 June 2016

8 (a) RATING INFORMATION (Continued) - 2015/16 FINANCIAL YEAR

Differential General Rate

Description	Characteristics	Objects Of	Reasons For
UV - Commercial/Industrial	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.	To raise additional revenue to contribute towards higher costs associated with commercial/industrial activity.	<p>This sector generates high traffic volumes, and is considered to have a greater capacity to pay through rates generally being tax deductible.</p> <p>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.</p> <p>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</p>
UV - Rural Agriculture 1	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.	To raise additional revenue to contribute towards higher costs associated with activity in the Rural Agriculture 1 Zone.	<p>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.</p> <p>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.</p>
UV - Rural Agriculture 2	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.	To raise additional revenue to contribute towards higher costs associated with activity in the Rural Agriculture 2 Zone.	<p>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.</p> <p>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.</p>

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2015-16
Notes to and Forming Part of the Budget
For the Year Ended 30 June 2016

8 (a) RATING INFORMATION (Continued) - 2015/16 FINANCIAL YEAR

Differential General Rate

Description	Characteristics	Objects Of	Reasons For
UV - Mining	UV valued land located outside the gazetted town site which is used primarily for mining purposes and encompasses mining leases, petroleum exploration permits and general purpose mining leases.	To raise additional revenue to contribute towards higher costs associated with mining activity.	<p>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.</p> <p>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.</p> <p>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.</p>
UV - Mining Vacant	UV valued land located outside the gazetted town site which is used primarily for mining purposes and encompasses exploration and prospecting licences.	To ensure that there is some equity in the application of the rate in the dollar to these licences, a 50% reduction in comparison to the UV Mining rate in the dollar has been applied.	<p>Many of the mining tenements for exploration and prospecting have very small values and with exploration licences, it is understood that there is a requirement for the licence holder to return half of the land back to the State each year, however there is no such requirement for prospecting licences. Exploration and prospecting licences are considered to have a minimal impact on the cost of providing services, facilities and infrastructure across the Shire and could be considered to be vacant land and only when minerals are discovered is it anticipated that the property holder would seek to convert the property into a mining lease.</p>
UV - Other	UV valued land located outside the gazetted town site which is not otherwise rated as Rural Residential, Pastoral, Commercial/Industrial, Rural Agriculture 1, Rural Agriculture 2, Mining or Mining Vacant.	To ensure that all property owners contribute a minimum amount for the provision of services, facilities and infrastructure regardless of property value.	<p>In order to ensure that there is some equity in the application of the minimum payment to these licences, a 50% reduction in comparison to the UV Mining rate in the dollar has been applied.</p>

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget
For the Year Ended 30 June 2016

8 (a) RATING INFORMATION (Continued) - 2015/16 FINANCIAL YEAR

Differential Minimum Payment

Description	Characteristics	Objects Of	Reasons For
General Minimum	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.	To ensure that all property owners contribute a minimum amount for the provision of services, facilities and infrastructure regardless of property value.	The minimum payment impacts mainly in the residential category and is imposed as there is a different method used for the valuation of vacant land. 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.
UV Mining Vacant	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.	To ensure that all property owners contribute a minimum amount for the provision of services, facilities and infrastructure regardless of property value.	Exploration and prospecting licences are considered to have a minimal impact on the cost of providing services, facilities and infrastructure across the Shire and could be considered to be vacant land and only when minerals are discovered is it anticipated that the property holder would seek to convert the property into a mining lease. In order to ensure that there is some equity in the application of the minimum payment to these licences, a 50% reduction in comparison to the UV Mining rate in the dollar has been applied.

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget
 For the Year Ended 30 June 2016

8 (a) RATING INFORMATION (Continued) - 2015/16 FINANCIAL YEAR

Differential General Rates and Minimum Payments

A Public Notice pursuant to Section 6.36(1) of the Local Government Act 1995 was published in the Kimberley Echo on 21 May 2015.

Submissions from electors and ratepayers were invited up to 4.00pm on 12 June 2015.

After consideration of the public submissions received, the "base" rate in the dollar was reduced by 1.97% down to 4.93%. Each rating category was afforded the same reduction to ensure equity is maintained. The adopted increase of the base rate at 4.93% is consistent with the increase that Council adopted for the 2015/16 fees and charges, and reflected the funding required to undertake the Council's priorities in alignment with the Strategic Community Plan for 2015/16.

Differential Rate Category	Details Set Forth in Public Notice	
	Cents in the dollar	Min Payment \$
GRV - Residential	9.4738	1,105
GRV - Other Vacant	14.2107	1,105
GRV - Commercial	12.3159	1,105
GRV - Industrial	11.3686	1,105
UV - Rural Residential	0.9979	1,105
UV - Pastoral	5.3637	1,105
UV - Commercial/Industrial	0.6843	1,105
UV - Rural Agriculture 1	0.9677	1,105
UV - Rural Agriculture 2	0.6843	1,105
UV - Mining	28.0312	1,105
UV - Mining Vacant	14.0156	553
UV - Other	0.6420	1,105

Adopted Rate or Payment	
Cents in the dollar	Min Payment \$
9.2992	1,085
13.9488	1,085
12.0890	1,085
11.1590	1,085
0.9795	1,085
5.3057	1,085
0.6719	1,085
0.9502	1,085
0.6719	1,085
27.5246	1,085
13.7623	543
0.6302	1,085

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

The Shire of Wyndham East Kimberley does not propose to impose specific area rates for the 2015/16 financial year.

10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

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

11. FEES & CHARGES REVENUE

	2015/16	2014/15
	Adopted Budget	Actual
	\$	\$
Governance	-	4,257
General Purpose Funding	385,910	364,198
Law, Order And Public Safety	32,863	31,616
Health	84,116	69,215
Education and Welfare	11,500	64,726
Housing	121,590	190,416
Community Amenities	2,443,148	2,339,944
Recreation And Culture	594,313	575,767
Transport	3,929,445	3,493,502
Economic Services	88,849	79,510
Other Property & Services	-	-
	<u>7,691,734</u>	<u>7,213,151</u>

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

12. RATE PAYMENT DISCOUNTS, WAIVERS & CONCESSIONS - 2015/16 FINANCIAL YEAR

The Shire of Wyndham East Kimberley is not providing a discount for early payment of rates for 2015/16.

Council has granted the following rates concessions and waivers of waste management charges for 2015/16 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	1,948.74	200.00	2,148.74
A4993	Lake Kununurra Golf Club	8,822.80	200.00	9,022.80
A7561	Ord River Sailing Club	2,048.15	200.00	2,248.15
A2589	Kununurra Race Club	3,151.00	200.00	3,351.00
A5616	Kununurra Motocross Club	1,682.63	200.00	1,882.63
A1072	Kununurra Progress Association	20,067.67	200.00	20,267.67
A2866	Ord River Pistol Club	2,067.06	200.00	2,267.06
A5621	Kununurra Speedway	1,657.43	200.00	1,857.43
A7566	Kununurra Ski Club	1,884.30	200.00	2,084.30
A7620	Kununurra Agricultural Society	3,487.66	200.00	3,687.66
		46,817.44	2,000.00	48,817.44

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

13. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR

An interest rate of 9.0% will be charged on all rate payments which are overdue. It is estimated this will generate income of \$62,688.

Payment Options

The Shire of Wyndham East Kimberley offers a number of options for the timing of rates payments, and a number of mechanisms by which payments can be made including Bpay, direct deposit, telephone for credit card payments, and at both the Kununurra and Wyndham Administration Offices.

Four separate options are available to ratepayers for payment of their rates:

Option 1 - Full Payment

Full amount of rates and charges including arrears are due and payable on 16 October 2015 or 35 days after the date of service appearing on the rate notice whichever is the later.

Option 2 - Payment by Two (2) Instalments

This option allows ratepayers to pay their rates and charges in two equal instalments across the course of the financial year. Instalment reminder notices are issued a minimum of 35 days prior to the instalment due dates.

First Instalment

The first instalment is to be received on or before 16 October 2015 or 35 days after the date of service appearing on the rate notice whichever is later and include all arrears and one half of the current rates and service charges.

Second instalment

The second instalment to be made on 19 February 2016 or four months and 35 days from service of rates notice whichever is later.

Option 3 - Payment by Four (4) Instalments

The first instalment to be received on or before 16 October 2015 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 18 December 2015, 19 February 2016 and 22 April 2016 or at two month intervals whichever is later.

Instalment interest is charged at a rate of 5.5% p.a. calculated from the date the first instalment is due, along with an administration fee of \$11.30 for each instalment notice (i.e. \$33.90 for Option 3).

The revenue from the imposition of the interest and administration charge under this option is estimated at \$41,151 and is dissected as follows:

	2015/16 Budget
	\$
Charges on Instalment Plan	5,918
Interest on Instalment Plan	35,233
	<u>41,151</u>

Option 4 - Payment by Special Arrangement

This option allows ratepayers to request a special payment arrangement where payments may be made on a weekly, fortnightly or monthly basis. All requests for special payment arrangements are subject to approval by the Director Corporate Services or the CEO under delegated authority, or the Council as required.

An initial establishment fee of \$57.60 will apply, along with an administrative charge of \$9.40 for each instalment of the payment arrangement. For the period that the rates and charges remain outstanding, penalty interest of 9.0% will be applied.

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

14. COUNCILLORS' REMUNERATION

	2015/16 Adopted Budget \$	2014/15 Actual \$	2014/15 Revised Budget \$
The following fees, expenses and allowances are to be paid to council members and/or the president.			
Meeting Fees	141,147	135,140	135,140
President's Allowance	31,200	30,000	30,000
Deputy President's Allowance	7,800	7,500	7,500
Travelling Expenses	11,000	5,854	9,000
	191,147	178,494	181,640

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	1,262,847	(68,952)	1,579,164
Cash - Restricted	7,187,213	17,056,486	11,464,459
	8,450,060	16,987,534	13,043,623

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

Reserves

Waste Management	396,032	474,671	195,155
Airport General	4,762,018	7,609,648	6,616,143
Plant and Equipment	2,912	2,844	2,835
Parking	118,387	115,608	115,263
Non-Portable Water	94,111	91,902	50,077
East Kimberley Tourism	139,402	136,129	131,486
Foreshore Reserve	257,967	200,643	207,149
Staff Entitlement	236,184	230,639	229,950
Recreation Hard courts	54,831	53,550	21,699
Bio Security	274,833	268,381	264,547
Childcare	133,469	147,363	146,953
Parks	124,323	316,709	315,763
Footpaths	205,877	277,520	245,691
Asset Management	23,148	0	31,047
Goomig Farmlands Roads Reserve	17,801	2,888,815	2,890,700
Unspent Grants and Loans Reserve	345,918	4,242,065	-
	7,187,213	17,056,487	11,464,459

Other Restricted Cash - Unspent Grants *

	0	0	0
	0	0	0
Total Restricted Cash	7,187,213	17,056,487	11,464,459

* Note that unspent grant funds are transferred to the Unspent Grants and Loans Reserve

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

15. NOTES TO THE CASH FLOW STATEMENT (Continued)

	2015/16	2014/15	2014/15
	Adopted	Actual	Revised
	Budget		Budget
(b) Reconciliation of Net Cash Provided By			
Operating Activities to Net Result			
Net Result	1,864,437	8,889,143	3,703,768
Depreciation	5,765,188	5,284,756	5,818,820
(Profit)/Loss on Sale of Asset	(40,211)	389,448	451,621
(Increase)/Decrease in Receivables	(283,077)	(36,444)	0
(Increase)/Decrease in Inventories	0	(176)	(3,135)
Increase/(Decrease) in Payables	(272,351)	(294,190)	(34,931)
Increase/(Decrease) in Employee Provisions	42,761	(121,674)	48,452
Grants/Contributions for the Development of Assets	(5,621,304)	(7,723,807)	(6,783,439)
Net Cash from Operating Activities	<u>1,455,443</u>	<u>6,387,056</u>	<u>3,201,156</u>
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft limit	2,500,000	2,500,000	2,500,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	55,000	55,000	55,000
Credit Card Balance at Balance Date	0	7,665	0
Total Amount of Credit Unused	<u>2,555,000</u>	<u>2,547,335</u>	<u>2,555,000</u>
Loan Facilities			
Loan Facilities in use at Balance Date	<u>6,163,214</u>	<u>7,117,661</u>	<u>7,117,661</u>
Unused Loan Facilities at Balance Date	<u>192,627</u>	<u>1,019,691</u>	<u>1,019,691</u>

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Notes to and Forming Part of the Budget

For the Year Ended 30 June 2016

16. TRUST FUNDS

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

Detail	Balance 30-Jun-15 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-16 \$
Housing Bond	0	2,000	(2,000)	0
Councillor Nomination Fees	0	960	(960)	0
ASIC - Airport Security Card	4,640	0	(100)	4,540
Footpath Bonds	43,380	15,030	0	58,410
Hall Hire Bonds - Kununurra Leisure Centre	6,850	7,050	(5,850)	8,050
Hall Hire Bonds - Peter Reid Memorial Hall	270	6,220	(6,470)	20
Wyndham Port Hall Bond	10,000	0	(250)	9,750
Wyndham Oval Hire Bonds	0	20	(20)	0
Kununurra Youth Centre Bond	1,750	0	(250)	1,500
Other	1,870	2,301	(1,151)	3,020
Public Open Space Contributions	433,557	0	0	433,557
Building Services Levy	7,523	22,816	(19,122)	11,217
Building & Construction Industry Training Fund	6,398	42,862	(36,464)	12,796
Kimberley Aboriginal Community Housing	0	0	0	0
Kununurra 50th Birthday Brick Fund	270	0	0	270
50th Anniversary Special Series Number Plates	2,369	0	0	2,369
Terminal Security Access Cards	636	0	0	636
Bus Hire Bond	0	0	0	0
Health Application Fee	0	0	0	0
Private Works Bonds	0	0	0	0
	<u>519,514</u>	<u>99,258</u>	<u>(72,637)</u>	<u>546,135</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2015/16.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2015/16.

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BUDGET SCHEDULES

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Capital Expenditure

For the Year Ended 30 June 2016

General Ledger	Description	Adopted Budget 2015/16	Method of Funding				Net to Council	Funding Description
			Grant		Reserve			
			B / F Grant	Grant 15/16	From Reserve	GL		
	<u>Purchase Land Held for Resale</u>							
	<u>Purchase Land and Buildings</u>							
04050310	Kununurra Pound	23,830			23,830	03040292	Loan 124	
04120739	Partial Flooring replacement - Terminal - East Kimberley Regional Airport	24,000		24,000		03017002	Airport Reserve	
04140215	Wyn depot fire damage reinstatement - Buildings	100,000			100,000	03140210	Insurance Claim	
		147,830		24,000	123,830			
	<u>Purchase Infrastructure Assets - Roads</u>							
04120210	Kalumburu Road - Re-sheet	1,177,477	1,266,715				FAGS 14/15 \$407,781 + 15/16 \$294,000 State Grants 14/15 \$203,740 + 15/16 \$147,000 Roads to Recovery 14/15 \$148,000 + 15/16 \$148,000	
04120223	Road Upgrade Carlton Hill Road	150,500	150,500				Road Contributions	
04120238	Kerb renewal	21,000	21,000				CLGF 12/13	
04120297	Meatworks Road Wyndham - Reconstruct and Seal	100,000	100,000				Department of Transport	
04120320	Bridges (5116) - D4 Weaber Plain Rd	300,000	300,000				Roads to Recovery	
04120321	Mills Road Reconstruct failures	175,000			79,084	03000004	Loan 130	95,916
04120322	Ivanhoe Crossing - Reconstruct	35,594			35,594	03000004	Loan 130	
04120285	Research Station Road - Construct and Seal	50,000			26,362	03000004	Loan 130	23,638
04120290	Egret Close - Re-construct and Seal	125,000	62,118				CLGF 11/12	62,883
New 11	Asphalt resurfacing program (R2R) - Wyndham town site	400,000	400,000				Roads to Recovery	
New Acct #1	Goomig Roads Reseal 2nd coat	2,889,313		2,889,313		03000081	Goomig Farmlands Road Reserve	
New Acct #2	Lake Argyle Road stage 1 - extend culvert road crossings between Victoria Highway and Spillway Creek bridge to accommodate future 10m road formation width	555,000	370,000				Main Roads WA	185,000
		5,978,884	3,470,658	2,889,313	141,040			(432,889)

SHIRE OF WYNDHAM EAST KIMBERLEY
ADOPTED BUDGET 2015-16

Capital Expenditure
 For the Year Ended 30 June 2016

General Ledger	Description	Adopted Budget 2015/16	Method of Funding						Net to Council	Funding Description
			Grant		Reserve		Other			
			B / F Grant	Grant 15/16	GL	From Reserve	GL	Other Funds		
Purchase Infrastructure Assets - Footpaths										
04120233	Footpath renewal	109,315				109,315	03017022			Footpath Reserve
		109,315				109,315				
Purchase Infrastructure Assets - Drainage										
04120275	Drainage Upgrade (Design, Estimates & Construct)	77,102	77,102							CLGF 12/13
04120323	Divert collapsed drain under properties at Miniata Street	53,154	53,154							CLGF 12/13
New 14	Drainage upgrade Nutwood & Rosewood	300,000	300,000							Roads to Recovery
New Acct #5	Drainage upgrades stormwater outfalls M1	122,714	80,000						62,714	Landcorp and OIC
		552,970	130,256		380,000				62,714	
Purchase Infrastructure Assets - Other										
04100115	Kununurra Landfill Site - Liquid Waste Facility	76,000					76,000	03100190		Loan 125
04120317	Parking / Safety improvements Mangaloo St	201,000		134,670					66,330	Blackspot
04100116	Kununurra Landfill Site - Storm water & bores	25,000					25,000	03100120		Loan 126
04120728	Security Fence Upgrade - East Kimberley Regional Airport	50,000				50,000				Airport Reserve
04120734	Runway asphalt overlay	3,282,434		1,713,596		1,568,838		03017002		RADS and Airport Reserve
04120735	Welcome to Country Signage	35,000				35,000		03017002		Airport Reserve
04120815	Car Park Repairs - Wyndham Airport	10,000				10,000		03017002		Airport Reserve
04120816	Runway Maintenance - Wyndham Airport	300,000				300,000		03017002		Airport Reserve
04120740	Airport Runway Extension Assessment and Business Case	144,350				144,350		03017002		Airport Reserve
04111319	Wyndham Waste Water Treatment Facility	41,550				41,550		03017001		Non-Potable Water Reserve
04110515	Lily Creek Lagoon Boat Ramp and Jetty	1,315,918		1,007,804		335,934				Department of Transport (\$1,007,804) and CLGF 12/13 (\$335,934)
04120712	Carpark Upgrade - East Kimberley Regional Airport	150,000				150,000		03017002		Airport Reserve
04100129	Fencing, Dept Ag site - Knx Landfill	33,694					33,694	03100120		Loan 126
04100130	Landfill cover lids - Knx Landfill	120,000					120,000	03100120		Loan 126
04100131	Extend landfill boundary - Knx Landfill	66,124					66,124	03100120		Loan 126
New Acct #3	Kununurra Landfill Site - Capping Existing Site	78,000					78,000	03100120		Loan 126

SHIRE OF WYNDHAM EAST KIMBERLEY

ADOPTED BUDGET 2015-16

Capital Expenditure

For the Year Ended 30 June 2016

General Ledger	Description	Adopted Budget 2015/16	Method of Funding						Net to Council	Funding Description			
			Grant		Reserve		Other						
			B / F Grant	Grant 15/16	GL	From Reserve	GL	Other Funds			GL		
Purchase Infrastructure Assets - Other (Continued)													
New Acct #4	Kununurra Landfill Site - Re-hab & De-commission Liquid Waste Lagoon	340,000					76,624	03017001	263,376	03100120			Loan 126
New 6	Disability Access Building Modifications	40,000		30,000									Grant from Disability Services Commission
New 12	Playspace and playground equipment	200,000											200,000
04080411	Purchase/Swap Lot 828 Koolama St Wyndham	32,800											32,800
		6,541,870		2,886,070			2,712,296		662,194				309,130
Purchase Plant and Equipment													
04120714	Airport Plant - Purchase Price	130,000					130,000	03017002					Airport Reserve
04140810	Heavy Plant - Purchase Price	883,132											883,132
04140811	Medium Plant - Purchase Price	252,461											252,461
04140812	Light Plant - Purchase Price	225,450											225,450
		1,491,043					130,000						1,361,043
Purchase Furniture and Equipment													
04120723	Furniture and Equipment - East Kimberley Regional Airport	15,000					15,000	03017002					Airport Reserve
04140611	Laptop and Desktop Upgrades - Information Technology	15,000											15,000
New 10	Cable locator	10,000											10,000
04140628	Upgrade inter-site Network Connectivity	60,000											60,000
04140413	System Development - Capital	101,100											101,100
		201,100					15,000						186,100
	Grand Total	15,023,012	130,256	6,736,728			5,879,924		927,064				1,486,099

**PLANT MANAGEMENT PROGRAM
2015/16**

Details	Location	Registration No.	Plant No	Further Details	Asset Type	Acquisition Cost	Sale Proceeds	Net Funding Requirement Reserves	Net Funding Requirement Municipal	Net Book Value of Asset	Profit/(Loss) on Disposal	
Light Plant - Passenger Fleet												
Dual Cab 4WD Ute		WY13923	P478	Parks & Gdns - Reticulation	Renewal	47,990	13,990		34,000	17,431	(3,441)	
Dual Cab 4WD Ute		WY14616	P379	Parks & Gdns - Reticulation	Renewal	35,490	13,990		21,500	14,111	(121)	
Dual Cab 2WD Ute		WY12647	P211	Ranger Services	Renewal	39,490	7,400		32,090	5,115	2,285	
Wagon 4WD		WY01	P113	CEO	Renewal	62,990	28,600		34,390	25,179	3,421	
Extra Cab 4WD Ute		WY25609	P122	Ranger Services	Renewal	39,490	13,990		25,500	16,601	(2,611)	
Toyota Hilux		WY14982	P490	Ranger Services	Sell		12,200		(12,200)	13,835	(1,635)	
							225,450	90,170	0	135,280	92,272	(2,102)
Medium Plant - Groundscare Plant (Light)												
Ride On Mower	Knx Depot		P491	Mowing Parks, Ovals, Verges	Renewal	44,075	6,090		37,985	16,000	(9,910)	
							44,075	6,090	0	37,985	16,000	(9,910)
Medium Plant - Groundscare Plant (Heavy) Plus Attachments												
75HP Tractor	Wyn Depot		P333	Slashing	Renewal	94,879	26,857		68,022	0	26,857	
6' Slasher	Wyn Depot			Slashing	Renewal	13,507	0		13,507	0	0	
70HP Tractor	Knx Depot		P313	Slashing	Sell	0	16,500		(16,500)	13,945	2,555	
Reach Arm Slasher	Knx Depot			Slashing	New	100,000	0		100,000	0	0	
Slasher	Knx Depot		P401	Slashing	Sell	0	2,135		(2,135)	0	2,135	
Silvan Shireboss 6" Slasher	Knx Depot		P383	Slashing	Sell	0	3,063		(3,063)	7,678	(4,615)	
Tilt Trailer	Knx Depot	ITBZ906	P319		Sell		1,100		(1,100)		1,100	
							208,386	49,655	0	158,731	21,623	28,032
Heavy Plant - Trucks / Earthmoving Plant												
3 Tonne Tip Truck	Wyn Depot		P331	Roads, Pks & Gdns, Cemetery	Renewal	124,258	20,347		103,911	16,734	3,613	
3 Tonne Tip Truck	Knx Depot		P367	Roads, Pks & Gdns, Cemetery	Renewal	124,258	19,573		104,685	26,562	(6,989)	
10 Ton Tip Truck	Knx Depot		P309	Roads, Pks & Gdns, Landfill	Renewal	288,735	92,044		196,691	28,050	63,994	
9 Tonne Truck	Wyn Depot		P372	Roads, Pks & Gdns, Cemetery	Renewal	152,405	24,725		127,680	69,054	(44,329)	
Backhoe	Wyn Depot		P354	Roads, Pks & Gdns, Cemetery	Renewal	193,476	40,633		152,843	18,150	22,483	
							883,132	197,322	0	685,810	158,551	38,771
Airport Plant												
Hino Truck	Airport	IDIK678	P482		Renewal	130,000	20,000	110,000	0	34,580	(14,580)	
							130,000	20,000	110,000	0	34,580	(14,580)
TOTAL							1,491,043	363,237	110,000	1,017,806	323,026	40,211

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FEES AND CHARGES SCHEDULE

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.

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 9.0% 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

2015-16

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
	Effective 1 July 2015	Effective 1 January 2016			
GL	GST	Per regulation as at 1 July 2015			
SCHEDULE 3 - GENERAL PURPOSE FUNDING					
Rates					
Administrative Charges					
	Change of Ownership Notices (via settlement agents) - Rating information - per lot	x	81.90	Full Cost Recovery	Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	Copy of Rate Notice - per copy (Hard / Electronic copy)	x	23.10	Full Cost Recovery	
1030118	Rates Instalment Plans - Interest (Calculated Daily)	x	5.5% per annum	100% Regulatory Fee	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	11.30	Full Cost Recovery	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 (Calculated Daily)	x		100% Regulatory Fee	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))
1030115	Rates Special Payment Arrangement-Administrative Charge - Initial Establishment (By Prior Approval Only)	✓	57.60	Full Cost Recovery	Local Government (Financial Management) Regulations 1996, Part 5 section 67.
	Rates Special Payment Arrangement-Administrative Charge - for each instalment of the payment arrangement	✓	9.40	Full Cost Recovery	
Rate Book					
	Rate book will only be provided on completion of a statutory declaration that the information will not be used for commercial purposes by the purchaser or another person.				
	Annual Rate Book (per Hard Copy) - at billing	x	387.10	Full Cost Recovery	Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18 GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
1030118	Annual Rate Book (per Electronic Copy) - at billing	x	16.20	Full Cost Recovery	
	Rate Book Subscription Per Annum (Electronic Copy - amendments sent each update during year)	x	131.30	Full Cost Recovery	

SHIRE OF WYNDHAM EAST KIMBERLEY

2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		Effective 1 July 2015	Effective 1 January 2016			
		GST		Per regulation as at 1 July 2015		
SCHEDULE 4 - GOVERNANCE						
Other Governance						
Administrative Charges						
1040211	(Debtors)	✓	57.60	✓	Full Cost Recovery	Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	Debtor Special Payment Arrangement Administrative Charge - for each instalment of the payment arrangement	✓	9.40	✓	Full Cost Recovery	GST Exempt; (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
	Dishonoured Cheque	✓	32.00	✓	Full Cost Recovery	
	Trust Receipt to T9996 (9101115) plus 1040213	x	320.10	x	Full Cost Recovery	Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
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	63.50	x	Full Cost Recovery	GST Exempt; (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
Freedom of Information Charges						
	Application Fee under section 12(1)(E) of the Act (for an application for non-personal information)	x	30.00	x	100% Regulatory Fee	
	Charge for time taken by staff dealing with the application (per hour, or pro rata for a part of an hour)	x	30.00	x	100% Regulatory Fee	
	Charge for access time supervised by staff (per hour, or pro rata for a part of an hour), plus the actual additional cost to the Shire of any special arrangements (eg. Hire of facilities or equipment).	x	30.00	x	100% Regulatory Fee	
	Charges for photocopying -					
	(i) per hour, or pro rata for a part of an hour of staff time; and	x	30.00	x	100% Regulatory Fee	
	(ii) per copy	x	0.20	x	100% Regulatory Fee	
	Charge for time taken by staff transcribing information from a tape or other device (per hour, or pro rata for a part of an hour)	x	30.00	x	100% Regulatory Fee	Freedom of Information Regulations 1993, Schedule 1.
1040211	Charge for duplicating a tape, file or computer information	x	Actual Cost	x	Full Cost Recovery	GST Exempt; (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
	Charge for delivery, packaging and postage	x	Actual Cost	x	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%	x	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%	x	100% Regulatory Fee	
Please note: Members of the public may ask the Shire for an estimate of charges when lodging an application. If the charges are likely to exceed \$25, the Shire will provide an estimate of charges and enquire as to whether the application is to proceed. The Shire must be notified within 30 days of an intention to proceed with the application. An advance deposit may be requested.						

SHIRE OF WYNDHAM EAST KIMBERLEY

2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
		Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015		
SCHEDULE 4 - GOVERNANCE						
Other Governance						
Photocopying / Printing						
		✓	0.80		Full Cost Recovery	
	A4 Black & white (single sided) per copy - multiply by two for a double sided copy.					
	A4 Colour (single sided) per copy - multiply by two for a double sided copy.	✓	3.40		Full Cost Recovery	
	A3 Black & White (single sided) per copy - multiply by two for a double sided copy	✓	1.40		Full Cost Recovery	
	A3 Colour (single sided) per copy - multiply by two for a double sided copy	✓	6.30		Full Cost Recovery	
	A2 Black & White (single sided) per copy	✓	3.40		Full Cost Recovery	
	A2 Colour (single sided) per copy (printing electronic version only)	✓	12.30		Full Cost Recovery	Local Government Act 1995 - Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
10402.11	A1 Black & White (single sided) per copy	✓	6.20		Full Cost Recovery	
	A1 Colour (single sided) per copy (printing electronic version only)	✓	25.10		Full Cost Recovery	
	A0 Black & White (single sided) per copy	✓	14.00		Full Cost Recovery	
	A0 to A2 Printing (single sided) per copy	✓	30.00		Full Cost Recovery	
	A0 Colour (single sided) per copy (printing electronic version only)	✓	50.10		Full Cost Recovery	
	Agenda's / Minutes					
	<i>Note: these are available free of charge on Councils website and provided to Media at no cost. Hard copies will not be provided in colour.</i>					
	Agenda Only (per meeting)	x	25.00		Full Cost Recovery	Local Government Act 1995 - Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	Minutes Only (per meeting)	x	25.00		Full Cost Recovery	
	Minutes & Agenda (per meeting)	x	44.00		Full Cost Recovery	GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)).
10402.11	Agenda Only (per annum)	x	217.00		Full Cost Recovery	
	Minutes Only (per annum)	x	217.00		Full Cost Recovery	
	Minutes & Agendas (per annum)	x	421.00		Full Cost Recovery	
	Other Council Publications					
	Local Laws (per law) - note these can be downloaded at no cost from State Publisher website	✓	30.20		Full Cost Recovery	
10402.11	Tender documents (where document charge is required in tender information)	✓	75.20		Full Cost Recovery	
	Shire Facilities Hire					
	Kununurra Council Chambers					
	1) Not for Profit / Non Government & Youth Service Providers - per day. Note: fee is reduced by 50% for half day hire.	✓	215.00		Partial Cost Recovery	Local Government Act 1995 - Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	2) Commercial / Government / Private per day. Note: fee is reduced by 50% for half day hire.	✓	310.00		Full Cost Recovery	
	Kununurra Shire Meeting Room					
	1) Not for Profit / Non Government & Youth Service Providers - per day. Note: fee is reduced by 50% for half day hire.	✓	215.00		Partial Cost Recovery	
10401.11	2) Commercial / Government / Private per day. Note: fee is reduced by 50% for half day hire.	✓	310.00		Full Cost Recovery	

SHIRE OF WYNDHAM EAST KIMBERLEY

2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)	STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE

Other Governance

Wyndham Shire Office Meeting Room:-

1) Not for Profit / Non Government & Youth Service Providers - per day. Note: fee is reduced by 50% for half day hire. ✓ **215.00** Partial Cost Recovery Local Government Act / 1995 - Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18

2) Commercial / Government / Private per day. Note: fee is reduced by 50% for half day hire. ✓ **310.00** Full Cost Recovery

SCHEDULE 5 - LAW, ORDER AND PUBLIC SAFETY

Animal Control

Sterilised Dog Registration

One Year					
Normal Fee	x		20.00	100% Regulatory Fee	
Pensioner Concession	x		10.00	100% Regulatory Fee	
Dog Bona Fide Used In Droving or Tending Stock	x		5.00	100% Regulatory Fee	
Three Years					
Normal Fee	x		42.50	100% Regulatory Fee	
Pensioner Concession	x		21.25	100% Regulatory Fee	
Dog Bona Fide Used In Droving or Tending Stock	x		10.63	100% Regulatory Fee	
Sterilised Dog Registration (continued)					
Normal Fee	x		100.00	100% Regulatory Fee	
Pensioner Concession	x		50.00	100% Regulatory Fee	
Dog Bona Fide Used In Droving or Tending Stock	x		25.00	100% Regulatory Fee	
Unsterilised Dog Registration					
One Year					
Normal Fee	x		50.00	100% Regulatory Fee	
Pensioner Concession	x		25.00	100% Regulatory Fee	
Dog Bona Fide Used In Droving or Tending Stock	x		12.50	100% Regulatory Fee	
Three Years					
Normal Fee	x		120.00	100% Regulatory Fee	
Pensioner Concession	x		60.00	100% Regulatory Fee	
Dog Bona Fide Used In Droving or Tending Stock	x		30.00	100% Regulatory Fee	
Lifetime					
Normal Fee	x		250.00	100% Regulatory Fee	
Pensioner Concession	x		125.00	100% Regulatory Fee	
Dog Bona Fide Used In Droving or Tending Stock	x		62.50	100% Regulatory Fee	
Boarding Kennels					
Boarding Kennel Registration and Annual Renewal Fee - Licensed under section 27 Note - Annual Inspection Fee is to be undertaken prior to the renewal of the licence	x		200.00	100% Regulatory Fee	

Dog Regulations 2013 - Section 17
GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))

SHIRE OF WYNDHAM EAST KIMBERLEY

2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)	EFFECTIVE 1 July 2015	EFFECTIVE 1 January 2016	STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
Animal Control (continued)							
Dog Infringements							
	Unregistered Dog (for dogs other than dangerous dogs)		x		200.00	100% Regulatory Fee	
	Unregistered Dog (dangerous dogs)		x		400.00	100% Regulatory Fee	
	Failure to notify local government of new owner		x		200.00	100% Regulatory Fee	
	Registration tag, certificate offences (for dogs other than dangerous dogs)		x		200.00	100% Regulatory Fee	
	Registration tag, certificate offences (dangerous dogs)		x		400.00	100% Regulatory Fee	
	Unlawful application of sterilisation tattoo		x		200.00	100% Regulatory Fee	
	Failure to ensure dog microchipped		x		200.00	100% Regulatory Fee	
	Failure to ensure dangerous dog microchipped		x		400.00	100% Regulatory Fee	
	Failure to notify local government of microchip details		x		200.00	100% Regulatory Fee	
	Removing, or interfering with a dog's microchip		x		200.00	100% Regulatory Fee	
	Transfer of ownership of unmicrochipped dog		x		200.00	100% Regulatory Fee	
	Failure to notify microchip database company of new owner		x		200.00	100% Regulatory Fee	
	Failure to notify local government, microchip database company of information changes		x		200.00	100% Regulatory Fee	
	Keeping more than the prescribed number of dogs (for dogs other than dangerous dogs)		x		200.00	100% Regulatory Fee	
	Keeping more than the prescribed number of dogs (dangerous dogs)		x		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	

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

2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)	STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
Animal Control (continued)					
Dog Infringements (continued)					
	Dangerous dog (restricted breed) or pup advertised		400.00	100% Regulatory Fee	
	Dangerous dog (restricted breed) or pup sold		400.00	100% Regulatory Fee	
	Dangerous dog (restricted breed) or pup transferred		400.00	100% Regulatory Fee	
	Buying or accepting ownership of dangerous dog (restricted breed) or pup		400.00	100% Regulatory Fee	
	Breeding, or breeding from, dangerous dog (restricted breed)		400.00	100% Regulatory Fee	
	Dangerous dog (declared) sold or transferred to under 18 year old		400.00	100% Regulatory Fee	
	Failure to notify person of responsibilities under Part VI Div. 2		400.00	100% Regulatory Fee	
	Failure to notify local government of a dangerous dog event		400.00	100% Regulatory Fee	
	Failure to notify new local government that dangerous dog kept in its district		400.00	100% Regulatory Fee	
	Failure to provide a notice to new owner about a dangerous dog (declared)		400.00	100% Regulatory Fee	
1050313	Failure to provide written notice to new owner about a dangerous dog (restricted breed) or dangerous dog (commercial security dog)		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))
	Failure to notify local government of dangerous dog's new district or death		400.00	100% Regulatory Fee	
	Failure to comply with a nuisance dog order (for dogs other than dangerous dogs)		200.00	100% Regulatory Fee	
	Failure to comply with a nuisance dog order (dangerous dogs)		400.00	100% Regulatory Fee	
	Failure to produce document when so required (for dogs other than dangerous dogs)		200.00	100% Regulatory Fee	
	Failure to produce document when so required (dangerous dogs)		400.00	100% Regulatory Fee	
	Failure to give name, date of birth or address on demand (for dogs other than dangerous dogs)		200.00	100% Regulatory Fee	
	Failure to give name, date of birth or address on demand (dangerous dogs)		400.00	100% Regulatory Fee	
Sterilised Cat Registration					
One Year					
	Normal Fee		20.00	100% Regulatory Fee	
	Pensioner Concession		10.00	100% Regulatory Fee	
	Fee for registration if application made after 31 May, until next 31 October		10.00	100% Regulatory Fee	
Three Years					
	Normal Fee		47.50	100% Regulatory Fee	
1050321	Pensioner Concession		21.25	100% Regulatory Fee	Cat Regulations 2012, Schedule 3 GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
Lifetime					
	Normal Fee		100.00	100% Regulatory Fee	
	Pensioner Concession		50.00	100% Regulatory Fee	

SHIRE OF WYNDHAM EAST KIMBERLEY

2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		Effective 1 July 2015	Effective 1 January 2016			
		GST	Per regulation as at 1 July 2015			
Animal Control (continued)						
Cat Infringements						
	Unregistered Cat	x		200.00	100% Regulatory Fee	
	Failure to ensure cat is wearing its registration tag in public	x		200.00	100% Regulatory Fee	
	Removing, or interfering with a cat's registration tag	x		200.00	100% Regulatory Fee	
	Failure to ensure cat is micro chipped	x		200.00	100% Regulatory Fee	
	Removing, or interfering with a cat's microchip	x		200.00	100% Regulatory Fee	
	Failure to ensure cat is sterilised	x		200.00	100% Regulatory Fee	
	Identifying a cat as sterilised that is not	x		200.00	100% Regulatory Fee	
	Transfer of a cat that is not micro chipped (and is not exempt)	x		200.00	100% Regulatory Fee	
	Transfer of a cat that is not sterilised (and is not exempt)	x		200.00	100% Regulatory Fee	
	Failure to notify local government or microchip database company of a new owner	x		200.00	100% Regulatory Fee	
	Failure to notify local government or microchip database company of a change of details	x		200.00	100% Regulatory Fee	
	Breeding cats, not being an approved cat breeder	x		200.00	100% Regulatory Fee	
	Cats not to be offered as prizes	x		200.00	100% Regulatory Fee	
	Refusal by alleged offender to give information on request	x		200.00	100% Regulatory Fee	
	Other Animal Control					
	Replacement Dog Tags	✓		6.30	Partial Cost Recovery	
	Dog Seizure Fees. <i>Note: this fee is payable in addition to Infringement Fees as per Dog Act 1976 and Dog Regulations 1976.</i>	x		92.40	Full Cost Recovery	
	Dog pound charge - each day thereafter	x		24.20	Partial Cost Recovery	
	Destruction of dog. <i>Note: impounded animals are destroyed after 72 hours of detention.</i>	✓		81.90	Full Cost Recovery	
	Replacement cat tags	✓		8.40	Partial Cost Recovery	
	Cat Seizure Fees (fee payable in addition to infringement fees)	x		122.80	Full Cost Recovery	
	Cat Pound Charge	x		33.60	Partial Cost Recovery	
	Destruction of Cat (impounded cat is destroyed after 72 hours of detention)	✓		106.00	Full Cost Recovery	
	Cat Breeders Annual Registration Fee	x		100.00	Full Cost Recovery	

Cat Regulations 2012 - Schedule 2
GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))

Local Government Act 1995 - Part 6, Division 5,
Sections 6.15, 6.16, 6.17, 6.18
GST Exempt Where Indicated: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))

Cat Act 2011
GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))

SHIRE OF WYNDHAM EAST KIMBERLEY

2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
		Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015		
Other Law, Order, and Public Safety						
Abandoned Vehicles						
	Abandoned Vehicle Infraction	x		100.00	100% Regulatory Fee	Activities in Thoroughfares and Public Places and Trading Local Law 2003
1050412	Towing Abandoned Vehicle - In addition to Infraction	✓	Actual Cost		Full Cost Recovery	Local Government Act 1975, Part 6, Division 3, Sections 6.15, 6.16, 6.17, 6.18
	Poundage Charges, each day	x	17.90		Full Cost Recovery	GST Exempt Where Indicated: (A New Tax System) (Goods and Services Tax) (Exempt Taxes, Fees and Charges), Determination 2011.1 (No. 11)
	Impounding Non-Perishable Goods					
	Non-Perishable Goods Seizure Fee	✓	92.40		Partial Cost Recovery	Local Government Act 1975, Part 6, Division 3, Sections 6.15, 6.16, 6.17, 6.18
1050412	Poundage Charges, each day	✓	17.90		Partial Cost Recovery	GST Exempt Where Indicated: (A New Tax System) (Goods and Services Tax) (Exempt Taxes and Charges)
	Bushfire Infractions					
	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	Bush Fires Act 1954
01050417	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	

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Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
		Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015		
Other Law, Order, and Public Safety (continued)						
Bushfire Infringements (continued)						
	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	
	Failure to comply with directions of bush fire control officer	x		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	
	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	
Camping Infringements						
	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 to 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	
						Parks & Camping Grounds Act 1997

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Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)	STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE	Effective 1 July 2015	Effective 1 January 2016 Per regulation as at 1 July 2015
Other Law, Order and Public Safety (continued)						
Camping Infringements (continued)						
		x	100.00	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					
	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		Parks & Camping Grounds Act 1997
01050420	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		
SCHEDULE 7 - HEALTH						
Preventative Services - Administration						
Caravan Parks						
	Application for the grant or renewal of a licence - refer to Schedule 3 of the Caravan Parks and Camping Grounds Regulations 1997, Section 1	x		100% Regulatory Fee		
CPCS (via Health)	Registration Per Camp Site / annum	x	3.00	100% Regulatory Fee		
CPSS (via Health)	Registration Per Short Stay Site and Sites in Transit Parks / annum	x	6.00	100% Regulatory Fee		
CPSS (via Health)	Temporary licence - refer to Schedule 3 of the Caravan Parks and Camping Grounds Regulations 1997, Section 3.					Caravan Parks and Camping Ground Regulations 1997
1070414	Registration Per Long Stay Site / annum	x	6.00	100% Regulatory Fee		
	Registration Per Overflow Site / annum	x	1.50	100% Regulatory Fee		
	*** Note: a \$200 minimum overall fees / annum applies to above. ***					
	Additional fee for renewal after expiry	x	20.00	100% Regulatory Fee		
	Transfer of Caravan Park Licence	x	100.00	100% Regulatory Fee		
Food Business - Food Registration and Notification						
	Temporary Food Stall Application	x	50.00	100% Regulatory Fee		
	Registration Application	x	50.00	100% Regulatory Fee		
	Temporary Food Stall Application - Not for Profit / Non Government User: Groups as defined under "Community and Recreation Facilities and Services"		No Cost			Food Act 2008 s107; Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18; Food Regulations 2009 r.10
1070414	Food Business - Assessment of Food Business (Assessment fees below are in addition to the Registration Application fee above)					
	High Risk	x	278.10	Full Cost Recovery		
	Medium Risk	x	139.60	Full Cost Recovery		
	Low Risk	x	70.40	Full Cost Recovery		

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GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
			Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015	
Preventative Services - Administration (continued)						
Food Business - Annual Surveillance Charge						
	FBHR (via Health)	x	445.00		Full Cost Recovery	
	FBMR (via Health)	x	296.00		Full Cost Recovery	
	FBLR (via Health)	x	148.00		Full Cost Recovery	Food Act 2008 s140; Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
1070414	Remote Premises	✓	Actual Cost		Full Cost Recovery	Public Service Award 1992 for Engine Displacement rates
	Routine Inspections By Road - per kilometre - (Engine Displacement Over 2600cc)	x	0.986		Full Cost Recovery	
	Routine Inspections By Road - per kilometre - (Engine Displacement Over 1600cc to 2600cc)	x	0.706		Full Cost Recovery	
	Routine Inspections By Road - per kilometre - (Engine Displacement 1600cc and Under)	x	0.583		Full Cost Recovery	
	Re-Assessment Following Identification of Non-Compliance	x	148.00		Full Cost Recovery	
Infringements						
	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
Effluent Disposal						
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	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974, Schedule 1
	Local Government Report	x	118.00		Full Cost Recovery	
Swimming Pool Sampling						
	Pool Sample Fee	✓	84.00		Full Cost Recovery	Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
1070415	Re-sample of pool following failure of monthly sample	✓	184.70		Full Cost Recovery	
	Water Sample Fee (Potable Water)	✓	84.00		Full Cost Recovery	
Public Buildings						
	Form 1 - Application to Construct, Extend or Alter	✓	50.00		Full Cost Recovery	Health Act 1911, section 176; Health (Public Buildings) Regulations 1992, schedule 1; Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	Form 2 - Application for Certificate of Approval (Low Risk)	✓	70.40		Full Cost Recovery	
	Form 2 - Application for Certificate of Approval (Medium Risk)	✓	139.60		Full Cost Recovery	
1070417	Form 2 - Application for Certificate of Approval (High Risk)	✓	278.10		Full Cost Recovery	
	Form 3 - Application to Vary Certificate of Approval	✓	70.40		Full Cost Recovery	

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GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST INCLUSIVE (WHERE INDICATED ✓)	(WHERE INDICATED ✓)			
		Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015		
Preventative Services - Administration (continued)						
Other Health Fees and Charges						
1070412	LHAN (via Health)	x	228.80		Full Cost Recovery	Health Act 1911, section 158; Sec 8.1.4 of SWEK Health Local Law; 344C of the Health Act 1911.
	Lodging House Registration per annum					
	Inspection Fee (Settlement request, certificate of local government under Liquor Control Act 1988)	✓	239.30		Full Cost Recovery	Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
1070417	Offensive Trade Registration	x			100% Regulatory Fee	Offensive Trade (Fees) Regulations 1976
	Retrieval and research fee for health information / documentation (per hour - one hour minimum). <i>Note-freedom of information restrictions may apply (additional fees apply for copying)</i>	✓	64.10		Full Cost Recovery	Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
SCHEDULE 10 - COMMUNITY AMENITIES						
Sanitation - Household Refuse						
Waste Management and Collection Charges (where applicable)						
1100116	Waste Management Charge (per annum)	x	200.00		Full Cost Recovery + Possible Future Consideration	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 66; Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18; GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
1100110	Waste Receptacle Charge - once weekly service (per receptacle per annum)	x	293.90		Full Cost Recovery	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67; Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18; GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
1100111	Additional Waste Receptacle Charge (per receptacle per service per annum)	x	516.30		Full Cost Recovery	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67; Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18; GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
1100110	Waste Collection Service (Exempt / Non-Rateable) (per receptacle per annum)	x	516.30		Full Cost Recovery	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67; Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18; GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
1100113	Replacement of Bin (per bin at cost plus administrative fee)	x	Full cost recovery + \$18.70 administrative fee		Full Cost Recovery	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 68; Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18; GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))
	Repairs to Bin (per repair at cost plus administrative fee)	x	Full cost recovery + \$18.70 administrative fee		Full Cost Recovery	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 68; Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18; GST Exempt: (A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1))

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Fees and Charges

GL	Charge Type Code <small>(If Sundry Debtor invoicing permitted to approved account holders under policy CP RN-3207)</small>	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)	STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
Sanitation - Household Refuse					
Disposal Charges					
	Domestic Waste Disposal Fee - per m3 (pro-rata where applicable)	✓ 52.50		Full Cost Recovery + Possible Future Consideration	
	Domestic Waste Voucher - 1 cubic metre (for replacement and additional vouchers)	✓ 52.50		Full Cost Recovery + Possible Future Consideration	
	Domestic Waste Voucher - 52 x 240 Litres (for replacement vouchers only)	✓ 52.50		Full Cost Recovery + Possible Future Consideration	
	Domestic Waste Voucher - 52 x 240 Litres (for an additional voucher)	✓ 682.50		Full Cost Recovery + Possible Future Consideration	
	Domestic Waste Disposal Fee - per m3 - Uncontaminated Green Waste - **No cost up to 1m3 daily**	✓ 25.80		Full Cost Recovery + Possible Future Consideration	
110014	Commercial Waste Disposal Fee - per m3 (not green waste)	✓ 52.50		Full Cost Recovery + Possible Future Consideration	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 68; Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	Commercial Waste Disposal Fee - per m3 - Green Waste	✓ 25.80		Full Cost Recovery + Possible Future Consideration	
	Liquid Waste (per 1000 ltrs)	✓ 225.60		Full Cost Recovery + Possible Future Consideration	
	Medical Waste - per m3	✓ 171.10		Full Cost Recovery + Possible Future Consideration	
	Compact Waste - per m3	✓ 52.50		Full Cost Recovery + Possible Future Consideration	
	Disposal Fee for Asbestos Disposal, per cubic metre	✓ 143.30		Full Cost Recovery + Possible Future Consideration	

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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 ✓)			
Sanitation - Household Refuse (continued)						
Disposal Charges (continued)						
	0047	✓	1.00		Full Cost Recovery + Possible Future Consideration	
	0048	✓	6.20		Full Cost Recovery + Possible Future Consideration	
			No Cost		Full Cost Recovery + Possible Future Consideration	
	0049	✓	8.70		Full Cost Recovery + Possible Future Consideration	
1100114	0050	✓	11.10		Full Cost Recovery + Possible Future Consideration	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 68; Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	0051	✓	29.40		Full Cost Recovery + Possible Future Consideration	
	0052	✓	83.30		Full Cost Recovery + Possible Future Consideration	
	0056	✓	7.40		Full Cost Recovery + Possible Future Consideration	
	0053	✓	189.80		Full Cost Recovery + Possible Future Consideration	
N/A			No Longer Accepted		Full Cost Recovery + Possible Future Consideration	
			No Cost		Full Cost Recovery + Possible Future Consideration	

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Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)	STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
Sanitation - Other					
Littering Infringements (as per Litter Regulations 1981)					
	Littering - Cigarette Butt		75.00	100% Regulatory Fee	
	Littering - Creating Public Risk		500.00	100% Regulatory Fee	
	Littering - Any Other		200.00	100% Regulatory Fee	
	Breaking Glass, Metal or Earthenware		500.00	100% Regulatory Fee	
	Bill Posting		200.00	100% Regulatory Fee	
	Bill Posting on a vehicle		200.00	100% Regulatory Fee	
	Depositing domestic or commercial waste in a public litter receptacle		200.00	100% Regulatory Fee	
	Transporting Load inadequately secured		200.00	100% Regulatory Fee	
1100210					Litter Regulations 1981, Schedule 1
Town Planning and Regional Development					
Development Application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of development (Ex GST) is:					
	A) not more than \$50 000		147.00	100% Regulatory Fee	
	B) more than \$50 000 but not more than \$500 000		0.32% of the estimated cost of development	100% Regulatory Fee	
	C) more than \$500 000 but not more than \$2.5 million		\$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		\$6,740 + 0.206% for every \$1 in excess of \$2.5 million	100% Regulatory Fee	
	E) more than \$5 million but not more than \$21.5 million		\$11,890 + 0.123% for every \$1 in excess of \$5 million	100% Regulatory Fee	
	F) more than \$21.5 million		34,196.00	100% Regulatory Fee	
	Extractive Industry Application - where the development has not commenced or been carried out		739.00	100% Regulatory Fee	
	Change of Use and Non Conforming Use Application Only		295.00	100% Regulatory Fee	
1100611	Retrospective Applications for Development / Land use - Non Conforming Use / Extractive Industry - To discourage unlawful development		3 x cost of application fee as per above categories	100% Regulatory Fee	

Planning and Development Act 2005, Town Planning Regulations 2009, Reg 47 Schedule 2.

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GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
		Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015		
Town Planning and Regional Development (continued)						
Home Occupation						
	Initial Application	x		222.00	100% Regulatory Fee	
	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		Planning and Development Act 2005, Town Planning Regulations 2009, Reg 47 Schedule 2.
Scheme Amendment and Structure Plans						
	<i>Note: Fees are calculated per officer per hour.</i>					
	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					
1100613	Fees will be calculated when works completed as per above. A refund or further charge will then apply for any costs outside the initial application fee.					WA Planning Commission Fees
1100614	Advertising	✓			Full Cost Recovery	
Strata Plan, Re-subdivision or Consolidation of Lots Applications (per lot)						
	A) Not more than 5 lots					
	Base assessment fee; plus	x		637.00	100% Regulatory Fee	
	Assessment fee per lot	x		64.00	100% Regulatory Fee	
	B) More than 5 lots (up to and including 100 lots)					
	Base assessment fee; plus	x		957.00	100% Regulatory Fee	
	Assessment fee per lot	x		42.40	100% Regulatory Fee	
	C) More than 100 lots (capped)					
	Assessment fee per lot	x		4,985.00	100% Regulatory Fee	
	Subdivision / Strata Clearance (per lot)					
	Not more than 5 lots (per lot)					
	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	
	More than 195 lots	x		7,393.00	100% Regulatory Fee	
1100612	0.20 per sqm of floor area (with a minimum fee of \$100)					
	Strata Form 7 Clearance Certificate under section 5B(2), 8A(f) or 9(3) of the Strata Titles Act	x				Strata Titles General Regulations 1996, Schedule 1 (2).

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Charge Type Code
(If Sundry Debtor invoicing
permitted to approved account
holders under policy CP FN-3207)

GL

CHARGE TYPE CODE	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)	STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
I1006.14	✓	73.00	100% Regulatory Fee	Planning and Development Act 2005 - Town Planning Regulations
I1006.13	x	73.00	100% Regulatory Fee	
I1006.14	✓	73.00	100% Regulatory Fee	
I1006.14	✓	64.10	Full Cost Recovery	
I1006.13	x	117.60	Full Cost Recovery	
I1006.13	x	289.70	Full Cost Recovery	
Trading in Public Places or Thoroughfares				
	x	105.00	Full Cost Recovery	
	x	26.30	Full Cost Recovery	
	x	367.30	Full Cost Recovery	Local Government Act 1995 - Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	x	1,049.30	Full Cost Recovery	
Outdoor Dining				
	x	150.00	Full Cost Recovery	
	x	10.00	Full Cost Recovery	
Display of Goods				
	x	150.00	Full Cost Recovery	
	x	10.00	Full Cost Recovery	

Other Community Amenities

Cemeteries

1. On application for an order for burial the following fees shall be payable:

I1007.10	✓	1,285.40	Full Cost Recovery	
	✓	1,017.90	Full Cost Recovery	
	✓	678.90	Full Cost Recovery	
	✓	979.00	Full Cost Recovery	
	✓	272.90	Full Cost Recovery	
	✓	1,285.40	Full Cost Recovery	
	✓	545.70	Full Cost Recovery	
	x	333.70	Full Cost Recovery	
	x	84.00	Full Cost Recovery	
I1007.11	x	34.70	Full Cost Recovery	
	x	173.20	Full Cost Recovery	
I1007.10	x	36.80	Full Cost Recovery	

Cemeteries Act 1986 - part VII, s53

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		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
				Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015
Other Community Amenities						
1100710	Roadside Memorial Installation of Roadside Memorial (Refer Policy CP/INP-3600)	✓	323.20		Full Cost Recovery	Cemeteries Act 1986, part VII, s53
SCHEDULE 11 - RECREATION AND CULTURE						
Wyndham Community Resource Centre						
Memberships						
	Community Member	✓	94.50		Partial Cost Recovery	
	Corporate	✓	105.00		Partial Cost Recovery	
	Family of 4	✓	131.20		Partial Cost Recovery	
	<i>Note: Memberships include: 10% Discount on services excluding advertising + 4 hours free internet per year</i>					
Meeting Room Hire Per Day - Members						
	Not for Profit, Youth Services	✓	190.30		Partial Cost Recovery	
	Government, Private	✓	275.40		Partial Cost Recovery	
Meeting Room Hire Per Day - Non-Members						
	Not for Profit, Youth Services	✓	211.40		Partial Cost Recovery	
	Government, Private	✓	305.90		Partial Cost Recovery	
Staff Hire Per Meeting - Members						
	Minutes Only	✓	25.10		Partial Cost Recovery	
	Minutes & Agenda	✓	50.10		Partial Cost Recovery	
	Typing Documents Per Hour	✓	35.10		Partial Cost Recovery	
	Typing Documents Per Page	✓	10.10		Partial Cost Recovery	
Staff Hire Per Meeting - Non-Members						
	Minutes Only	✓	27.90		Partial Cost Recovery	
	Minutes & Agenda	✓	55.70		Partial Cost Recovery	
	Typing Documents Per Hour	✓	39.00		Partial Cost Recovery	
	Typing Documents Per Page	✓	11.20		Partial Cost Recovery	
Staff Assistance - Members						
	Computer Assistance Per Hour	✓	15.20		Partial Cost Recovery	
	Emailing (Per Email)	✓	4.10		Partial Cost Recovery	
Staff Assistance - Non-Members						
	Computer Assistance Per Hour	✓	16.70		Partial Cost Recovery	
	Emailing (Per Email)	✓	4.60		Partial Cost Recovery	
Laminating - Members						
	A4 Per Page	✓	2.10		Partial Cost Recovery	
	A3 Per Page	✓	3.10		Partial Cost Recovery	
	Other Sizes - POA	✓			Partial Cost Recovery	

Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18

SHIRE OF WYNDHAM EAST KIMBERLEY

2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
			Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015	
Wyndham Community Resource Centre (continued)						
Laminating - Non-Members						
	A4 Per Page	✓	2.40		Partial Cost Recovery	
	A3 Per Page	✓	3.40		Partial Cost Recovery	
	Other Sizes - POA	✓	POA		Partial Cost Recovery	
Faxing - Members						
	Local and STD Initial Page	✓	4.10		Partial Cost Recovery	
	Local and STD Subsequent Pages	✓	1.10		Partial Cost Recovery	
	International Initial Page	✓	5.10		Partial Cost Recovery	
	International Subsequent Pages	✓	3.10		Partial Cost Recovery	
	Receiving Per Page	✓	0.60		Partial Cost Recovery	
Faxing - Non-Members						
	Local and STD Initial Page	✓	4.60		Partial Cost Recovery	
	Local and STD Subsequent Pages	✓	1.20		Partial Cost Recovery	
	International Initial Page	✓	5.60		Partial Cost Recovery	
	International Subsequent Pages	✓	3.40		Partial Cost Recovery	
	Receiving Per Page	✓	0.70		Partial Cost Recovery	
	Photocopying/Printing (Black and White) - Members					
	A4 Single Side	✓	0.30		Partial Cost Recovery	
	A4 Double Side	✓	0.50		Partial Cost Recovery	
	A3 Single Side	✓	0.50		Partial Cost Recovery	
	A3 Double Side	✓	0.90		Partial Cost Recovery	
	Photocopying/Printing (Black and White) - Non-Members					
	A4 Single Side	✓	0.40		Partial Cost Recovery	
	A4 Double Side	✓	0.60		Partial Cost Recovery	
	A3 Single Side	✓	0.60		Partial Cost Recovery	
	A3 Double Side	✓	1.00		Partial Cost Recovery	
	Photocopying/Printing (Full Colour) - Members					
	A4 Single Side	✓	1.10		Partial Cost Recovery	
	A4 Double Side	✓	2.10		Partial Cost Recovery	
	A3 Single Side	✓	2.10		Partial Cost Recovery	
	A3 Double Side	✓	4.10		Partial Cost Recovery	

Local Government Act 1995 - Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18

111902

SHIRE OF WYNDHAM EAST KIMBERLEY

2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
			Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015	
Wyndham Community Resource Centre (continued)						
Photocopying/Printing (Full Colour) - Non-Members						
	A4 Single Side	✓	1.20		Partial Cost Recovery	
	A4 Double Side	✓	2.40		Partial Cost Recovery	
	A3 Single Side	✓	2.40		Partial Cost Recovery	
	A3 Double Side	✓	4.60		Partial Cost Recovery	
Scanning - Members						
	First Page	✓	2.10		Partial Cost Recovery	
	Subsequent Pages	✓	0.90		Partial Cost Recovery	
	Photos - Per Photo	✓	5.10		Partial Cost Recovery	
	Guillotining Per Page	✓	2.10		Partial Cost Recovery	
Scanning - Non-Members						
	First Page	✓	2.40		Partial Cost Recovery	
	Subsequent Pages	✓	1.00		Partial Cost Recovery	
	Photos - Per Photo	✓	5.60		Partial Cost Recovery	
	Guillotining Per Page	✓	2.40		Partial Cost Recovery	
Internet Access - Members						
	Per 1/2 Hour	✓	4.10		Partial Cost Recovery	Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	Per Hour	✓	8.10		Partial Cost Recovery	
	Wi-Fi Per 1/2 Hour	✓	4.10		Partial Cost Recovery	
	Wi-Fi Per Hour	✓	6.70		Partial Cost Recovery	
	10 Hour Voucher	✓	60.20		Partial Cost Recovery	
Internet Access - Non-Members						
	Per 1/2 Hour	✓	4.60		Partial Cost Recovery	
	Per Hour	✓	9.00		Partial Cost Recovery	
	Wi-Fi Per 1/2 Hour	✓	4.60		Partial Cost Recovery	
	Wi-Fi Per Hour	✓	7.30		Partial Cost Recovery	
	10 Hour Voucher	✓	66.80		Partial Cost Recovery	
CD Burning - Members						
	CD Included	✓	13.20		Partial Cost Recovery	
	No CD Included	✓	10.10		Partial Cost Recovery	
CD Burning - Non-Members						
	CD Included	✓	14.50		Partial Cost Recovery	
	No CD Included	✓	11.20		Partial Cost Recovery	

1111902

SHIRE OF WYNDHAM EAST KIMBERLEY

2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
			Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015	
Wyndham Community Resource Centre (continued)						
	DVD Burning - Members					
	DVD Included	✓	18.10		Partial Cost Recovery	
	No DVD Included	✓	15.20		Partial Cost Recovery	
	DVD Burning - Non-Members					
	DVD Included	✓	20.10		Partial Cost Recovery	
	No DVD Included	✓	16.70		Partial Cost Recovery	
	Video Conferencing ISDN to Web - Members					
	Price Per Hour - Includes Room Hire	✓	125.20		Partial Cost Recovery	
	* Requires Bookings in Advance. Prices dependent on third party provider.					
	Video Conferencing ISDN to Web - Non-Members					
	Price Per Hour - Includes Room Hire	✓	139.10		Partial Cost Recovery	
	* Requires Bookings in Advance. Prices dependent on third party provider.					
	Web Conferencing IP Based - Members					
	Multi Point (up to 8 sites)	✓	65.20		Partial Cost Recovery	
	* Price Per Hour Includes Room Hire					
	Web Conferencing IP Based - Non-Members					
	Multi Point (up to 8 sites)	✓	72.30		Partial Cost Recovery	
	* Price Per Hour Includes Room Hire					
	Exam Supervision - Members					
	Price Per Hour	✓	50.10		Partial Cost Recovery	
	* Includes Room Set Up and Hire					
	Exam Supervision - Non-Members					
	Price Per Hour	✓	55.70		Partial Cost Recovery	
	* Includes Room Set Up and Hire					
	The Bastion Advertising - 1 Month - Black and White					
	1/4 Page Advertising	✓	55.70		Partial Cost Recovery	
	1/2 Page Advertising	✓	100.20		Partial Cost Recovery	
	Full Page Advertising	✓	194.70		Partial Cost Recovery	
	The Bastion Advertising - 3 Months - Black and White					
	1/4 Page Advertising	✓	139.10		Partial Cost Recovery	
	1/2 Page Advertising	✓	278.10		Partial Cost Recovery	
	Full Page Advertising	✓	556.20		Partial Cost Recovery	
1111902						
						Local Government Act 1995 - Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
1111903						

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Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP RN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
				Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015
Wyndham Community Resource Centre (continued)						
The Bastion Advertising - 6 Months - Black and White						
	1/4 Page Advertising	✓	267.00		Partial Cost Recovery	
	1/2 Page Advertising	✓	533.90		Partial Cost Recovery	
	Full Page Advertising	✓	1,056.70		Partial Cost Recovery	
The Bastion Advertising - 12 Months - Black and White						
	1/4 Page Advertising	✓	500.60		Partial Cost Recovery	
	1/2 Page Advertising	✓	1,001.10		Partial Cost Recovery	
	Full Page Advertising	✓	2,002.10		Partial Cost Recovery	
The Bastion Advertising - 1 Month - Colour						
	1/4 Page Advertising	✓	122.40		Partial Cost Recovery	
	1/2 Page Advertising	✓	244.70		Partial Cost Recovery	
	Full Page Advertising	✓	500.60		Partial Cost Recovery	
The Bastion Advertising - 3 Months - Colour						
	1/4 Page Advertising	✓	356.00		Partial Cost Recovery	
	1/2 Page Advertising	✓	700.80		Partial Cost Recovery	
	Full Page Advertising	✓	1,395.90		Partial Cost Recovery	
The Bastion Advertising - 6 Months - Colour						
	1/4 Page Advertising	✓	661.80		Partial Cost Recovery	
	1/2 Page Advertising	✓	1,321.40		Partial Cost Recovery	
	Full Page Advertising	✓	2,647.20		Partial Cost Recovery	
The Bastion Advertising - 12 Months - Colour						
	1/4 Page Advertising	✓	1,256.90		Partial Cost Recovery	
	1/2 Page Advertising	✓	2,502.60		Partial Cost Recovery	
	Full Page Advertising	✓	4,994.10		Partial Cost Recovery	
The Bastion Advertising - Classifieds (Per Month)						
	6 x 9 (W x L) Black and White Advertising	✓	33.40		Partial Cost Recovery	
	6 x 9 (W x L) Colour Advertising	✓	72.30		Partial Cost Recovery	
Libraries						
Photocopying/Printing/Faxing/Internet						
	A4 Black & White (single sided) per copy - multiply by two for a double sided copy	✓	0.35		Full Cost Recovery	
	A4 Colour (single sided) per copy - multiply by two for a double sided copy	✓	1.15		Full Cost Recovery	
	A3 Black & White (single sided) per copy - multiply by two for double sided copy	✓	0.65		Full Cost Recovery	
	A3 Colour (single sided) per copy - multiply by two for double sided copy	✓	2.50		Full Cost Recovery	
1111512						

Local Government Act 1995, Part 6, Division 5, Sections 6.1.5, 6.16, 6.17, 6.18

Public Library Services Framework Agreement 2010

SHIRE OF WYNDHAM EAST KIMBERLEY

2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
		Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015		
Libraries (continued)						
Photocopying/Printing/Faxing/Internet						
	Faxing - First Page	✓	4.50		Full Cost Recovery	
	Faxing - Each Page after First Page	✓	1.20		Full Cost Recovery	
	Internet Use for Research and Education purposes		No Cost		Full Cost Recovery	
	Internet - 30 minute usage	✓	4.20		Full Cost Recovery	
	Other Library Services					Public Library Services Framework Agreement 2010
1111512	Lost & Damaged books/items Admin fee (plus depreciated replacement cost)	✓	5.90		Full Cost Recovery	
	Laminating A4 Per Page	✓	2.70		Full Cost Recovery	
	Laminating A3 Per Page	✓	3.70		Full Cost Recovery	

SCHEDULE II - RECREATION AND CULTURE

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

Definitions:
Not for profit/non government user groups: Where the sum of income generated by the activity is equal to or less than the total cost of the hire fee or other applicable fee; or group is registered as not for profit with the Australian Taxation Office; or incorporated sporting groups or community service organisations (as defined by their constitution).
Commercial / government / private user groups: All groups not classified as not for profit as defined above; or all government agencies; or any private function not hired on behalf of a group or organisation.
Hall only: Any activity that takes place that does not require the use of equipment other than the items stated on the hire terms and conditions form, or where this equipment is provided by the hirer.
Youth Service Providers: All groups that deliver service targeting young people within the age range of 10 to 24; and must be defined as not for profit/non government; or specific registered youth agencies.
Including equipment: Any activity that requires the use of equipment / items other than those listed in the hall hire terms and conditions, specifically chairs and tables.

Community and Recreation Facilities and Services

Hire Bonds

Note: Bonds apply to ALL facility and equipment hire.

Bond - High Risk (as defined by policy)	x	1,000.00	Full Cost Recovery
Bond - Medium Risk (as defined by policy)	x	500.00	Full Cost Recovery
Bond - Low Risk (as defined by policy)	x	250.00	Full Cost Recovery
Bond - Category 1 Equipment Hire (where not provided in function/facility hire) (as defined by policy)	x	250.00	Full Cost Recovery
Bond - Category 2 Equipment Hire	x	500.00	Full Cost Recovery
Bond - Key Hire Seasonal (Sporting clubs rooms)	x	150.00	Full Cost Recovery
Bond - Key Hire (short term / casual use)	x	50.00	Full Cost Recovery

Local Government Act 1995 - Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18

SHIRE OF WYNDHAM EAST KIMBERLEY

2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
			Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015	
Other Recreation and Sport - Facility Hire						
	Recreation Services Staffing Fee (per staff member per hour)	✓	100.00		Full Cost Recovery	
	Non Sporting Activity Facility Hire					
	Kununurra Leisure Centre Hall - Hall only:					
	1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	50.00		Partial Cost Recovery	
	2) Commercial / Government / Private - per hour	✓	75.00		Full Cost Recovery	
	Kununurra Leisure Centre Hall - Including Equipment:					
	1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	65.00		Partial Cost Recovery	
	2) Commercial / Government / Private - per hour	✓	100.00		Full Cost Recovery	
	Kununurra Leisure Centre Kitchen:					
	1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	25.00		Partial Cost Recovery	
	2) Commercial / Government/Private - per hour	✓	40.00		Full Cost Recovery	
	Kununurra Leisure Centre Stages:					
	1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	25.00		Partial Cost Recovery	
	2) Not for Profit / Non Government & Youth Service Providers - per day	✓	75.00		Partial Cost Recovery	
	3) Commercial / Government / Private - per hour	✓	50.00		Full Cost Recovery	
	3) Commercial / Government / Private - per day	✓	150.00		Full Cost Recovery	
	Peter Reid Memorial Hall - Hall Only:					
	1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	40.00		Partial Cost Recovery	
	2) Commercial / Government / Private - per hour	✓	60.00		Full Cost Recovery	
	Non Sporting Activity Facility Hire (continued)					
	Peter Reid Memorial Hall - Including Equipment:					
	1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	55.00		Partial Cost Recovery	
	2) Commercial / Government / Private - per hour	✓	80.00		Full Cost Recovery	
	1) Not for Profit / Non Government & Youth Service Providers - per day	✓	110.00		Partial Cost Recovery	
	2) Commercial / Government / Private - per day	✓	220.00		Full Cost Recovery	
	Kununurra Youth Centre - Activity Building including Kitchen:					
	1) Not for Profit / Non Government & Youth Service Providers - per hour	✓	21.00		Partial Cost Recovery	
	2) Commercial / Government / Private - per hour	✓	55.00		Full Cost Recovery	
	1) Not for Profit / Non Government & Youth Service Providers - per day	✓	75.00		Partial Cost Recovery	
	2) Commercial / Government / Private - per day	✓	315.00		Full Cost Recovery	
	Kununurra Youth Centre - Desk Space:					
	1) Not for Profit / Non Government & Youth Service Providers - per week	✓	280.00		Partial Cost Recovery	
	1) Not for Profit / Non Government & Youth Service Providers - per month	✓	500.00		Partial Cost Recovery	

Local Government Act / 1995 - Part 6, Division 5.
Sections 6.15, 6.16, 6.17, 6.18

SHIRE OF WYNDHAM EAST KIMBERLEY

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Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
		Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015		
Other Recreation and Sport - Facility Hire						
Kununurra Youth Centre - Half Activity Building (may include kitchen upon approval) :						
		✓	17.00	Partial Cost Recovery	Partial Cost Recovery	
		✓	40.00	Commercial / Government / Private - per hour	Full Cost Recovery	
Meeting Rooms						
Peter Reid Memorial Hall - meeting room:						
		✓	26.00	Partial Cost Recovery	Partial Cost Recovery	
1110112		✓	40.00	Commercial / Government / Private - per hour	Full Cost Recovery	
Kununurra Youth Centre - meeting room:						
		✓	17.00	Partial Cost Recovery	Partial Cost Recovery	
		✓	40.00	Commercial / Government / Private - per hour	Full Cost Recovery	
Sporting Activity Facility Hire						
Kununurra Leisure Centre Hall:						
		✓	40.00	Partial Cost Recovery	Partial Cost Recovery	
1110810		✓	60.00	Commercial / Government / Private - per hour	Full Cost Recovery	
		✓	45.00	School sporting activities per hour	Partial Cost Recovery	
		✓	15.00	Half Court - Casual Use - per 1/2 hour (6 Pax)	Partial Cost Recovery	
Kununurra Leisure Centre Squash, Badminton and Outdoor Volleyball Court:						
		✓	31.00	Viewing Area - Not for Profit / Non Government & Youth Service Providers - per hour	Partial Cost Recovery	
		✓	48.00	Viewing Area - Commercial / Government/Private - per hour	Full Cost Recovery	
		✓	10.50	Squash - 1 hour (per person, per court)	Full Cost Recovery	
		✓	7.00	Squash - 1/2 hour (per person, per court)	Full Cost Recovery	
		✓	7.00	Squash - Junior per hour (15 years or under) (per person per court)	Full Cost Recovery	
		✓	5.00	Squash - Junior per 1/2 hour (15 years or under) (per person per court)	Full Cost Recovery	
		✓	47.00	Squash Club - Court and Viewing Area - per hour	Full Cost Recovery	
		✓	15.00	Badminton Court (per court, per hour)	Full Cost Recovery	
1110810		✓	5.00	Outdoor volleyball court hire - (per person per hour)	Full Cost Recovery	
Wyndham Recreation Centre Undercover Courts:						
		✓	10.00	Not for Profit / Non Government & Youth Service Providers - per hour	Partial Cost Recovery	
		✓	35.00	Commercial / Government / Private - per hour	Full Cost Recovery	
Wyndham Recreation Centre Enclosed Area:						
		✓	12.00	Not for Profit / Non Government & Youth Service Providers - per hour	Partial Cost Recovery	
1110911		✓	35.00	Commercial / Government / Private - per hour	Full Cost Recovery	

Local Government Act 1995, Part 6, Division 5,
Sections 6.15, 6.16, 6.17, 6.18

SHIRE OF WYNDHAM EAST KIMBERLEY

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Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
				Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015
Other Recreation and Sport - Facility Hire						
Sporting Activity Facility Hire (continued)						
Swimming Pool Facility Hire						
Knx 1110313 /	Day Rate (includes qualified Pool Operator) - per hour	✓	75.00		Partial Cost Recovery	
Wyn 1110413	Night Rate (includes qualified Pool Operator and lights) - per hour	✓	110.00		Partial Cost Recovery	
	Swimming Clubs Night Rate - per hour	✓	95.00		Partial Cost Recovery	
	Ovals (Includes Wyndham, Kununurra and Ag Society Oval).					
	<i>Note: Includes access to power. If lighting required refer additional fees below.</i>					
	Oval (Not for Profit / Non Government & Youth Service Providers) - per hour	✓	30.00		Partial Cost Recovery	
	Oval (Commercial / Government/Private) - per hour	✓	45.00		Full Cost Recovery	
	Oval (Not for Profit / Non Government & Youth Service Providers) - per day (Does not include light use)	✓	150.00		Partial Cost Recovery	
	Oval (Commercial / Government / Private) - per day	✓	350.00		Full Cost Recovery	
	Ovals (Includes Wyndham, Kununurra and Ag Society Oval).					
	Oval Surrounds (Not for Profit / Non Government & Youth Service Providers) - per day	✓	150.00		Partial Cost Recovery	
	Oval Surrounds (Commercial / Government / Private) - per day	✓	300.00		Full Cost Recovery	
	Oval Lights					
	Kununurra Oval (Not for Profit / Non Government & Youth Service Providers) - per pole, per hour	✓	15.50		Partial Cost Recovery	Local Government Act 1995, Part 6, Division 5,
	Kununurra Oval (Commercial / Government / Private) - per pole, per hour	✓	25.00		Full Cost Recovery	Sections 6.15, 6.16, 6.17, 6.18
	Kununurra Cricket Net Lights - per hour	✓	15.00		Full Cost Recovery	
	Kununurra Agricultural Society Oval - Low Level (Not for Profit/Non Government/Youth Service Providers) - per half oval, per hour	✓	17.00		Partial Cost Recovery	
	Kununurra Agricultural Society Oval - Low Level (Commercial/Government/Private) - half oval, per hour	✓	33.00		Full Cost Recovery	
1111011	Kununurra Agricultural Society Oval - Medium Level (Not for Profit/Non Government/Youth Service Providers) - per half oval, per hour	✓	20.00		Partial Cost Recovery	
	Kununurra Agricultural Society Oval - Medium Level (Commercial/Government/Private) - half oval, per hour	✓	40.00		Full Cost Recovery	
	Kununurra Agricultural Society Oval - High Level (Not for Profit/Non Government/Youth Service Providers) - per half oval, per hour	✓	30.00		Partial Cost Recovery	
	Kununurra Agricultural Society Oval - High Level (Commercial/Government/Private) - half oval, per hour	✓	48.00		Full Cost Recovery	
1111110	Wyndham Oval (Not for Profit / Non Government & Youth Service Providers) - per hour	✓	28.50		Partial Cost Recovery	
	Wyndham Oval (Commercial / Government / Private) - per hour	✓	42.00		Full Cost Recovery	

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Fees and Charges

Charge Type Code
(If Sundry Debtor invoicing
permitted to approved account
holders under policy CP FN-3207)

GL

CHARGE TYPE CODE	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)	STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
Other Recreation and Sport - Facility Hire				
Sporting Activity Facility Hire (continued)				
Seasonal Oval Hire (see policy for full details)				
Note: Fee Calculation: $Oval\ use\ (formula) + light\ use\ (formula) + change\ room\ use\ (formula)$				
Oval Use (per person) calculated as below:				
Formula: $Players\ per\ team\ x\ percentage\ of\ oval\ used\ x\ Oval\ use\ fee\ x\ discount\ below\ (if\ applicable)$				
Discount: $x\ 0.5\ for\ junior\ team\ (under\ 18\ years) - (50\% discount) or\ discount: x\ 0.75\ for\ newly\ formed\ sporting\ groups\ (25\% discount)$				
Knx 1111010 / Wyn 1111110	✓	1.50	Full Cost Recovery	
Light Charge - per pole, per person, per hour				
Formula: $Players\ per\ team\ x\ hours\ used\ x\ light\ charge\ x\ number\ of\ lights\ (if\ applicable)$				
Knx 1111011 / Wyn 1111110	✓	1.00	Full Cost Recovery	
Change room use - per person				
Formula: $Players\ per\ team\ x\ change\ room\ use\ fee\ (if\ applicable)$				
Multipurpose Courts				
Court Hire - per court, per hour				
Knx 1111012 / Wyn Rec Courts 1110910	✓	14.00	Full Cost Recovery	
Light Fees - per switch, per hour				
Knx 1111012	✓	11.00	Full Cost Recovery	
Multipurpose Courts Kununurra Block (6 courts) - day use, per hour				
Knx 1111012	✓	60.00	Full Cost Recovery	
Multipurpose Courts Kununurra Block (6 courts) - night use, per hour				
Knx 1111012	✓	70.00	Full Cost Recovery	
Parks				
Activities - per hour or part thereof				
Knx 1111210	✓	14.00	Full Cost Recovery	Local Government Act / 1995 , Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
Markets - per day or part thereof includes access to power and water				
Knx 1111210	✓	350.00	Full Cost Recovery	
Category 1 Equipment				
Chair hire (Not for Profit / Non Government & Youth Service Providers) - per chair, per day				
Knx 1110815 / Wyn 1110112	✓	2.00	Full Cost Recovery	
Chair hire (Commercial / Government / Private) - per chair, per day				
Knx 1110815 / Wyn 1110112	✓	3.00	Full Cost Recovery	
Table Hire (Not for Profit / Non Government & Youth Service Providers) - per table, per day				
Knx 1110814	✓	8.50	Full Cost Recovery	
Table Hire (Commercial / Government / Private) - per table, per day				
Knx 1110814	✓	12.50	Full Cost Recovery	
Racquets - per racquet, per day				
Knx 1110814	✓	5.50	Full Cost Recovery	
Category 2 Equipment				
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.				
1110814	✓	17.50	Partial Cost Recovery	
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.				
Knx 1110814	✓	26.00	Full Cost Recovery	

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GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
			Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015	
Other Recreation and Sport - Facility Hire						
Cleaning Charges						
	Receipt dependant on facility or equipment	✓				
	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)	✓				
	Damage Charges			Actual Cost		
	Damage to property, fixtures, fittings and equipment	✓				Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	Damage to playing surfaces or grounds through misuse such as using round up/pesticides while line marking	✓		Minimum \$300		
Other Recreation and Sport - Recreation Services						
Kununurra Gymnasium						
	Note: Membership includes access to gymnasium only. Minimum age to gymnasium is 16 years of age.					
	Membership - 1 Month	✓	110.00		Full Cost Recovery	
	Membership - 3 Months	✓	180.00		Full Cost Recovery	
	Membership - 6 Months	✓	315.00		Full Cost Recovery	
	Membership - 12 Months	✓	570.00		Full Cost Recovery	
	Note: Concession is available on production of proof of eligibility for concession including Disability Support Card, Australian Student Card and Seniors Concession Card.					
	Membership (Concession) - 1 Month	✓	85.00		Full Cost Recovery	
	Membership (Concession) - 3 Months	✓	165.00		Full Cost Recovery	
	Membership (Concession) - 6 Months	✓	290.00		Full Cost Recovery	
	Membership (Concession) - 12 Months	✓	525.00		Full Cost Recovery	
	Casual use of Gym	✓	12.00		Full Cost Recovery	
	Kununurra Swimming Complex					
	Note: Membership includes access to swimming area's only. Minimum unaccompanied age to swimming area's is 12 years of age.					Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	Aquatic Membership (child) - 1 Month	✓	40.00		Partial Cost Recovery	
	Aquatic Membership (child) - 3 Months	✓	95.00		Partial Cost Recovery	
	Aquatic Membership (child) - 6 Months	✓	150.00		Partial Cost Recovery	
	Aquatic Membership (child) - 12 Months	✓	255.00		Partial Cost Recovery	
	Aquatic Membership (adult) - 1 Month	✓	52.00		Partial Cost Recovery	
	Aquatic Membership (adult) - 3 Months	✓	115.00		Partial Cost Recovery	
	Aquatic Membership (adult) - 6 Months	✓	183.00		Partial Cost Recovery	
	Aquatic Membership (adult) - 12 Months	✓	347.00		Partial Cost Recovery	

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GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
		Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015		
Other Recreation and Sport - Recreation Services						
Kununurra Leisure Centre						
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).						
		✓	120.00		Partial Cost Recovery	
	Gold Membership - 1 Month				Partial Cost Recovery	
	Gold Membership - 3 Months	✓	225.00		Partial Cost Recovery	
	Gold Membership - 6 Months	✓	405.00		Partial Cost Recovery	
	Gold Membership - 12 Months	✓	715.00		Partial Cost Recovery	
Note: Concession is available on production of proof of eligibility for concession including Disability Support Card, Australian Student Card and Seniors Concession Card.						
1110811	Gold Membership (Concession) - 1 Month	✓	105.00		Partial Cost Recovery	
	Gold Membership (Concession) - 3 Months	✓	190.00		Partial Cost Recovery	
	Gold Membership (Concession) - 6 Months	✓	375.00		Partial Cost Recovery	
	Gold Membership (Concession) - 12 Months	✓	615.00		Partial Cost Recovery	
	Squash Membership - 6 Months	✓	250.00		Partial Cost Recovery	
	Squash Membership - 12 Months	✓	400.00		Partial Cost Recovery	
	Replacement membership card fee	✓	6.00		Partial Cost Recovery	
	Personal Training - per hour session	✓	80.00		Partial Cost Recovery	
1110812	Personal Training - per half hour session	✓	50.00		Partial Cost Recovery	
Classes and Programs						
	Recreation Programs	✓	POA		Full Cost Recovery	
	Aquatic Fitness Classes	✓	12.00		Full Cost Recovery	
Knx 1110812 / Wyn 1110411	Fitness Classes	✓	12.00		Full Cost Recovery	
	Book of 10 passes	✓	100.00		Full Cost Recovery	
Note: Passes can be used for casual entry to Gym, Fitness Classes and Aquatic Fitness Classes.						
Swimming Pools						
N/A	Hire of Lane Space (per lane, per hour) - not including pool entry charge per person to be charged in addition	✓	16.00		Partial Cost Recovery	
	Supervisors of children 5-12 years (non swimmers)		Free			
	Spectator/Amenities Charge (non swimmers)	✓	4.50		Partial Cost Recovery	
	Hire of Lane Space (per lane, per hour) - not including pool entry charge per person to be charged in addition	✓	16.00		Partial Cost Recovery	

Local Government Act 1995 - Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18

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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
Other Recreation and Sport - Recreation Services					
Kununurra Leisure Centre (continued)					
Swim School					
	Swimming Lessons (1/2 hour) Individual			Partial Cost Recovery	
	1 Series (8 sessions), (per person)	✓ 35.00		Partial Cost Recovery	Local Government Act / 1995 - Part 6, Division 5,
	1 Series (8 sessions), 2 or more people from same family enrolled in same series (per person)	✓ 100.00		Partial Cost Recovery	Sections 6.15, 6.16, 6.17, 6.18
	1/2 Series (4 sessions), (per person)	✓ 85.00		Partial Cost Recovery	
	1/2 Series (4 sessions), (per person)	✓ 50.00		Partial Cost Recovery	
Knx 1110312	Royal Life Saving Society Course (includes updates) Prices set as per RLSS WA standard fees and charges	✓			Royal Life Saving Society
Swimming Pool Facility Hire					
See "Swimming Pool Facility Hire" above					
Kununurra Swimming Pool Entry					
	Adult swimmers	✓ 4.50		Partial Cost Recovery	
	Child swimmers (15 years or under)	✓ 3.50		Partial Cost Recovery	
	Adult Ticket Books				
	Book of 10	✓ 37.00		Partial Cost Recovery	
	Book of 20	✓ 68.00		Partial Cost Recovery	
	Child Ticket Books (under 16 years)				
	Book of 10	✓ 26.50		Partial Cost Recovery	Local Government Act / 1995 - Part 6, Division 5,
	Book of 20	✓ 47.50		Partial Cost Recovery	Sections 6.15, 6.16, 6.17, 6.18
	Wyndham Swimming Pool Entry				
	Adult swimmers	✓ 4.50		Partial Cost Recovery	
	Child swimmers (under 16 years)	✓ 3.50		Partial Cost Recovery	
	Adult Ticket Books				
	Book of 10	✓ 37.00		Partial Cost Recovery	
	Book of 20	✓ 68.00		Partial Cost Recovery	
	Child Ticket Books (under 16 years)				
	Book of 10	✓ 26.50		Partial Cost Recovery	
	Book of 20	✓ 47.50		Partial Cost Recovery	
1110410					

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Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)	STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
GL	Effective 1 July 2015	Effective 1 January 2016 Per regulation as at 1 July 2015		
PUBLIC EVENTS				
Public Events activities can require a mixture of approvals under varying legislation which can attract a range of fees and charges. These are referenced below for ease.				
Health				
	Refer to "Public Building Approvals" and/or "Temporary Food Stalls"			
Other Law Order and Public Safety				
	Refer to "Road Closure Approval for Public Events"			
Facility and Equipment Hire				
	Refer to "Other Law Order and Public Safety"			
Facilities / Equipment				
	Refer to "Community and Recreation Facilities and Services"			
Other Recreation and Sport				
Public Events - (Events that comply with a current Public Building Certificate of Approval will receive an Event Permit at no cost)				
Public Event Permit - Low Risk	✓	25.00	Full Cost Recovery	Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18; Shire of Wyndham East Kimberley Local Government Property Local Law 2003
Public Event Permit - Medium Risk	✓	189.60	Full Cost Recovery	
Public Event Permit - High Risk	✓	328.10	Full Cost Recovery	
Consent to Consume Alcohol on Shire Properties				
Administration Fee for Shire Owned Properties - Note that this does not apply to the Youth Hub	✓	57.60	Full Cost Recovery	Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18; Shire of Wyndham East Kimberley Local Government Property Local Law 2003

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		GST INCLUSIVE (WHERE INDICATED ✓)	GST			
		Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015		
SCHEDULE 12 - TRANSPORT						
Aerodromes						
		Airport Meeting Room Hire				
1120721		1) Not for Profit / Non Government & Youth Service Providers - per day. Note: fee is reduced by 50% for half day hire.	✓	215.00	Partial Cost Recovery	
		2) Commercial / Government / Private per day. Note: fee is reduced by 50% for half day hire.	✓	310.00	Full Cost Recovery	
		Airport Private Works				
		Slashing - Per Hour (includes tractor, slasher & labour)	✓	301.00	Full Cost Recovery + Possible Mark Up	
		Weed control - Per Hour (includes truck, labour & poison)	✓	265.90	Full Cost Recovery + Possible Mark Up	
1120716		Crack sealing machine - Per Hour (includes 2 operators. Bitumen product not included)	✓	298.40	Full Cost Recovery + Possible Mark Up	
		Towing (airside) per hour (includes truck & labour)	✓	208.10	Full Cost Recovery + Possible Mark Up	
		Aircraft Landing Fees [MTOW = Maximum take off weight]				
		Fixed Wing Aircraft				
		All Fixed Wing Aircraft - Per tonne and part thereof (Per landing)	✓	29.00	Full Cost Recovery + Possible Future Consideration	Local Government Act / 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
		All Fixed Wing Aircraft - One landing fee is applicable per one hour session of training circuits or one hour maintenance check flights	✓	29.00	Full Cost Recovery + Possible Future Consideration	
Krx 1120710 Wyn 1120810		Rotary Wing Aircraft				
		All Rotary Aircraft - Per Tonne and part thereof (Per landing)	✓	29.00	Full Cost Recovery + Possible Future Consideration	
		All Rotary Aircraft - One landing fee is applicable per one hour session of training circuits or one hour maintenance check flights	✓	29.00	Full Cost Recovery + Possible Future Consideration	
		Passenger Service Fees				
Krx 1120711	0061	Passenger Handling fee	✓	20.90	Full Cost Recovery + Possible Future Consideration	
Krx 1120712	0062	Passenger Screening fee	✓	21.60	Full Cost Recovery + Possible Future Consideration	

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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
Aerodromes (continued)					
Aircraft Parking Fees					
	Non Resident Operator Aircraft Parking Fees (per night, landing Fees NOT Included)	✓	24.60	Full Cost Recovery + Possible Future Consideration	
Kix 1120714	Non Resident Operator Aircraft Parking Fees (6 months - Landing Fees NOT Included)	✓	897.20	Full Cost Recovery + Possible Future Consideration	
	Non Resident Operator Aircraft Parking Fees (Per month - Landing Fees NOT Included)	✓	175.60	Full Cost Recovery + Possible Future Consideration	
Call Out Fees					
1120710	Kununurra Airport, after hours, per hour	✓	127.40	Full Cost Recovery + Possible Future Consideration	Local Government Act 1995 - Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
1120810	Wyndham Airport, after hours, per hour	✓	127.40	Full Cost Recovery + Possible Future Consideration	
Digital Advertising					
	Annual advertising on airport terminal digital display boards	✓	1,385.10	Full Cost Recovery + Possible Future Consideration	
1120721	Quarterly advertising on airport terminal digital display boards	✓	415.60	Full Cost Recovery + Possible Future Consideration	
	Monthly advertising on airport terminal digital display boards	✓	150.10	Full Cost Recovery + Possible Future Consideration	

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GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST INCLUSIVE (WHERE INDICATED ✓)	GST			
		Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015		
Aerodromes (continued)						
Terminal Usage Fee						
1120711	Fee is calculated on number of seats in aircraft. (per seat)	✓	21.20		Full Cost Recovery + Possible Future Consideration	
1120721	Kununurra Terminal Key Fee (per annum)	✓	133.00		Full Cost Recovery + Possible Future Consideration	Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
Trust Receipt Type 25 (9101119)	Kununurra Terminal Security Access Card Bond	x	115.80		Full Cost Recovery + Possible Future Consideration	
SCHEDULE 13 - ECONOMIC SERVICES						
Building Control						
	Building Permit Application Certified Class 1 - 10 (0.19% of the estimated value of work - but not less than \$95)	x		Calculation (minimum fee \$95)	100% Regulatory Fee	Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011
	Building Permit Application Certified Class 1B, 2 - 9 (0.09% of the estimated value of work - but not less than \$95)	x		Calculation (minimum fee \$95)	100% Regulatory Fee	(s. 16(1))
	Building Permit Application Uncertified Class 1A & 10 (0.32% of the estimated value of work - but not less than \$95)	x		Calculation (minimum fee \$95)	100% Regulatory Fee	
01130310	Amended building License - (minimum of \$20). Note: Fees calculated on amended value	x		Calculation	100% Regulatory Fee	Building Regulations 1989 (part 6)
	Building Approval Certificate Application (for a building in respect of which unauthorised work has been carried out) (0.38% of the estimated value of work - but not less than \$95)	x		Calculation (minimum fee \$95)	100% Regulatory Fee	
	Building Approval Certificate Application (for existing building where unauthorised work has not been carried out)	x		95.00	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))

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GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE GST INCLUSIVE (WHERE INDICATED ✓)	EFFECTIVE DATE	EFFECTIVE DATE	STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
Building Control (continued)							
	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		95.00		Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 16(1))
	Demolition Permit Application - Class 2 - 9 (\$95 for each storey of the building)		x		Calculation		
	Application Extension of Time (Building or Demolition Permit)		x		95.00		Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 1 & Building Act 2011 (s. 32(3)(f))
	Application for Occupancy Permit (completed building)		x		95.00		Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 46)
	Application for Temporary Occupancy Permit (incomplete building)		x		95.00		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		95.00		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		95.00		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) (\$10.50 for each strata unit, but not less than \$104.65)		x		Calculation (minimum fee \$104.65)		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 \$95.00)		x		Calculation (minimum fee \$95)		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		95.00		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		95.00		Building Regulations 2012 Schedule 2 - Fees (reg 11) Division 2 & Building Act 2011 (s. 65 (3)(a))

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Building Control (continued)					
	Annual Swimming Pool Fee - \$57.45 every 4 years (charged pro-rata)	x	\$14.36 per annum		Building Regulations 1989 Part 10 Regulation 38F Building Regulations 2012 Part 8 Division 2 (r 53 (2))
1130310	Application for Approval of Battery Operated Smoke Alarm	x	174.40		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	\$2,100 per standard variation		Building Regulations 2012 Part 9 Division 3 (r 64 (4))
	Inspection Fees (for third party requests)	✓	241.40		Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	Building Services Levy for Building Permit (Minimum \$61.65 and 0.137% of work value exceeding \$45,000)	x	Calculation (minimum fee \$61.65)		Set by Building (Services) Act 2011 and Building Services Commission
	Building Services Levy for Demolition Permit (Minimum \$61.65 and 0.137% of work value exceeding \$45,000)	x	Calculation (minimum fee \$61.65)		Set by Building (Services) Act 2011 and Building Services Commission
	Building Services Levy for Occupancy Permit (Minimum)	x	61.65		Set by Building (Services) Act 2011 and Building Services Commission
	Building Services Levy for Building Approval Certificate (Minimum)	x	61.65		Set by Building (Services) Act 2011 and Building Services Commission
	Building Services Levy for Unauthorised Building Work (Minimum \$123.30 and 0.274% of work value exceeding \$45,000)	x	Calculation (minimum fee \$123.30)		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). <i>Note-freedom of information restrictions may apply (additional fees apply for copying)</i>	✓	64.10		Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
1130312	Change of Ownership Advices (via settlement agents) - Building - per lot	x	81.90		Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
Signage Approvals - Standard Signs					
	Pylon Sign	✓	35.70		Full Cost Recovery
	Illuminated Sign	✓	30.50		Full Cost Recovery
	Hoardings per annum	✓	60.90		Full Cost Recovery
	Portable sign	✓	30.50		Full Cost Recovery
	Development sign	✓	30.50		Full Cost Recovery
	Any other sign	✓	17.90		Full Cost Recovery
Signage Approvals - Non Standard Signs					
	Pylon Sign	✓	72.50		Full Cost Recovery
	Illuminated Sign	✓	60.90		Full Cost Recovery
	Hoardings per annum	✓	120.70		Full Cost Recovery
1130311					Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18; Local Planning Policy

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		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
		Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015		
Building Control (continued)						
Signage Approvals - Non Standard Signs (continued)						
	Portable sign	✓	60.90		Full Cost Recovery	
	Development sign	✓	60.90		Full Cost Recovery	
	Any other sign	✓	30.50		Full Cost Recovery	
	Instructional Sign	✓	17.90		Full Cost Recovery	Local Government Act / 1995 , Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	Confiscated sign	✓	30.50		Full Cost Recovery	
1130311	Supply of Generic Engineering Footing Specification Detail (per set)					
	Sea Containers	✓	60.90		Full Cost Recovery	
	Shade Sails	✓	60.90		Full Cost Recovery	
Deposit to Repair Damage to Footpath, Kerb, Road or Road Reserve (footpath and kerb bond)						
	Single Residential Block, having one street boundary	x	579.30		Full Cost Recovery	
	Single Residential Block, having two street boundaries	x	694.70		Full Cost Recovery	
	Duplex Block, having one street boundary	x	694.70		Full Cost Recovery	Local Government Act / 1995 , Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	Duplex Block, having two street boundaries	x	810.10		Full Cost Recovery	
	Multi Residential Block, up to maximum	x	1,215.10		Full Cost Recovery	
	Services Trades and Commercial, up to maximum	x	1,851.00		Full Cost Recovery	
Water Supply/Reticulation Charges						
111212	0021 Water supply/retic charges, per kilolitre	x	0.80		Full Cost Recovery	Local Government Act / 1995 , Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
SCHEDULE 14 - OTHER PROPERTIES AND SERVICES						
Private Works						
Road Closure Approval for Public Events						
	Not for Profit / Non Government user groups as defined under "Community and Recreation Facilities and Services"	✓	92.40 + 15%		Partial Cost Recovery	Local Government Act / 1995 , Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
01140210	Commercial / Government / Private user groups as defined under "Community and Recreation Facilities and Services"	✓	185.30 + 15%		Full Cost Recovery	
Traffic Management Signage and Temporary Fencing						
	Short term Hire of SWEK Traffic Management Signs (per sign / per week). Note: erection of Traffic Management Signage must be undertaken by qualified person(s) and is only available to approved public events	✓	6.30 + 15%		Full Cost Recovery	
	Erection of Traffic Management Signage by qualified Shire employees per hour	✓	160.60 + 15%		Full Cost Recovery	Local Government Act / 1995 , Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
01140210	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.	✓	6.30 + 15%		Partial Cost Recovery	
	Bond	x	579.30		Full Cost Recovery	

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2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
			Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015	
Private Works (continued)						
Crossover Subsidy						
						Local Government (Uniform Local Provisions) Regulations 1996, Regulation 15; GST Exempt: (A) New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2011 (No. 1)
		x	2,500.00			
	Each application must be assessed for eligibility in accordance with Council Policy CP/OPS-3653 Vehicle Crossover Subsidy, prior to subsidy being provided					
	Directional Signage	✓	Actual Costs + 15%		Full Cost Recovery	
	Purchase of signs and installation					
	Assessment of Applications	✓	148.50 + 15%		Full Cost Recovery	
	eg. cattle grids, private works requests					
	Labour Rates					
	Supervisor (per hour)	✓	148.50 + 15%		Full Cost Recovery + Possible Mark Up	
	Labor (per hour)	✓	91.30 + 15%		Full Cost Recovery + Possible Mark Up	
	Labor T1.5 (as per Enterprise Agreement) - per hour	✓	136.95 + 15%		Full Cost Recovery + Possible Mark Up	
	Labor T2.0 (as per Enterprise Agreement) - per hour	✓	182.60 + 15%		Full Cost Recovery + Possible Mark Up	
	Inspection less than 1 hour out of the office	✓	148.50 + 15%		Full Cost Recovery + Possible Mark Up	
	Inspection for each additional hour out of the office	✓	148.50 + 15%		Full Cost Recovery + Possible Mark Up	
01140210	Public Events (Traffic Management Plan Review)	✓	200.00 + 15%		Full Cost Recovery + Possible Mark Up	Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	Public Events (Traffic Management Plan Review) - Not for Profit / Community Organisations	✓	100.00 + 15%		Full Cost Recovery + Possible Mark Up	
	Plant Rates					
	WY 26224 - John Deere 1565 Front Deck Ride On Mower With 72 Mulching Deck - Per Day	✓	90.00 + 15%		Full Cost Recovery + Possible Mark Up	
	WY26287 - 2013 John Deere 326D Skidsteer - wheeled model	✓	330.00 + 15%		Full Cost Recovery + Possible Mark Up	
	Skidsteer - tracked model	✓	530.00 + 15%		Full Cost Recovery + Possible Mark Up	
	WY26291 - 2013 John Deere 1565 4WD Ride on Mower With 72" Mulching Deck - Per Day	✓	90.00 + 15%		Full Cost Recovery + Possible Mark Up	
	WY11160 - Mitsubishi Tipper 10 Tonne Truck - Per Hour - Including Operator	✓	110.00 + 15%		Full Cost Recovery + Possible Mark Up	

SHIRE OF WYNDHAM EAST KIMBERLEY

2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
		Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015		
Private Works (continued)						
Plant Rates (continued)						
	WY11160 - Mitsubishi Tipper 10 Tonne Truck - Per Month - Excluding Operator	✓	15,386.00 + 15%		Full Cost Recovery + Possible Mark Up	
	WY11719 - Kubota M6800 Loader Tractor - Per hour	✓	135.00 + 15%		Full Cost Recovery + Possible Mark Up	
	IDBW601 - Fuso 3 Tonne Tip Truck - Per hour	✓	100.00 + 15%		Full Cost Recovery + Possible Mark Up	
	WY14960 - Kubota M Series Tractor M9540DHC - Per day (with slashers)	✓	375.00 + 15%		Full Cost Recovery + Possible Mark Up	
	Silvan Shireboss 6' Slasher for use with Kubota M9540D Tractor P382 - Per hour	✓	125.00 + 15%		Full Cost Recovery + Possible Mark Up	
	WY25031 - 2011 Kubota M Series M135XDC Tractor - Per hour	✓	125.00 + 15%		Full Cost Recovery + Possible Mark Up	
	2011 BEN WYE Piranha 5000 5M Flexwing Slasher - Per hour	✓	125.00 + 15%		Full Cost Recovery + Possible Mark Up	
	2011 BEN WYE Piranha 2600 8' Slasher - Per hour	✓	125.00 + 15%		Full Cost Recovery + Possible Mark Up	
	IEPX320 - 2013 Fuso Canter 815 - 3T Tipper Truck - Per hour	✓	100.00 + 15%		Full Cost Recovery + Possible Mark Up	
	WY0 - Grader John Deere 670G 2009 - Per hour	✓	185.00 + 15%		Full Cost Recovery + Possible Mark Up	
	WY14004 - John Deere Backhoe Loader - Per hour	✓	135.00 + 15%		Full Cost Recovery + Possible Mark Up	
	WY15724 - Trailer Cobra Jetter - Graffiti Remover - Per Day	✓	188.00 + 15%		Full Cost Recovery + Possible Mark Up	
	ITLM265 - 2010 Vermeer BC1000XL Wood Chipper - 100mm thickness	✓	159.00 + 15%		Full Cost Recovery + Possible Mark Up	
	IDPD787 - Front End Caterpillar Loader 950H WITH 3.1M GP Bucket - Per hour	✓	135.00 + 15%		Full Cost Recovery + Possible Mark Up	
	WY25065 John Deere Ride on Mower 1565 Series 11 4WD with 72" Deck - Per day	✓	90.00 + 15%		Full Cost Recovery + Possible Mark Up	
	WY25658 - Kubota BX2360DV Tractor - Per day	✓	375.00 + 15%		Full Cost Recovery + Possible Mark Up	
	IEHW733 - 2013 UD 10m Tip Truck - Per hour	✓	110.00 + 15%		Full Cost Recovery + Possible Mark Up	
	Rapid-Flood 10,000 Litre Water Tank - Per hour	✓	135.00 + 15%		Full Cost Recovery + Possible Mark Up	

Local Government Act / 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18

01140210

SHIRE OF WYNDHAM EAST KIMBERLEY

2015-16

Fees and Charges

GL	Charge Type Code (If Sundry Debtor invoicing permitted to approved account holders under policy CP FN-3207)	COUNCIL CHARGE		STATUTORY CHARGE	PRICING BASIS REFERENCE (TARGET)	LEGISLATIVE REFERENCE
		GST	GST INCLUSIVE (WHERE INDICATED ✓)			
		Effective 1 July 2015	Effective 1 January 2016	Per regulation as at 1 July 2015		
Private Works (continued)						
Plant Rates (continued)						
	2012 Caterpillar 953D WHA - LBPO1483 Track Loader - Per hour	✓	135.00 + 15%		Full Cost Recovery + Possible Mark Up	
	ICGF957 2006 Isuzu 3T Truck NPR 300 Tipper - Per hour	✓	100.00 + 15%		Full Cost Recovery + Possible Mark Up	
	John Deere Tractor 5325 Wyndham Depot WY12280 - Per hour	✓	100.00 + 15%		Full Cost Recovery + Possible Mark Up	
	Case 580SR II Loader Backhoe Wyndham ICWM013 - Per day	✓	375.00 + 15%		Full Cost Recovery + Possible Mark Up	
	WY13511 - Isuzu 4x2 Tray Tipper F5R850 - Per hour	✓	135.00 + 15%		Full Cost Recovery + Possible Mark Up	
	Line Marking Machine (push machine) - Per day	✓	66.00 + 15%		Full Cost Recovery + Possible Mark Up	Local Government Act 1995, Part 6, Division 5, Sections 6.15, 6.16, 6.17, 6.18
	Chain Saw - 12" model - Per day	✓	104.00 + 15%		Full Cost Recovery + Possible Mark Up	
	Chain Saw - 18" model - Per day	✓	136.00 + 15%		Full Cost Recovery + Possible Mark Up	
	Car Trailers - Per day	✓	115.00 + 15%		Full Cost Recovery + Possible Mark Up	
	Cage Trailer (6x4) - Per day	✓	47.00 + 15%		Full Cost Recovery + Possible Mark Up	
	Cage Trailer (8x5) - Per day	✓	72.00 + 15%		Full Cost Recovery + Possible Mark Up	
011-40210						