



**Shire of Derby /
West Kimberley**

MINUTES

Compliance and Strategic Review Committee Meeting Thursday, 29 August 2019

Date: Thursday, 29 August 2019

Time: 2.30pm

Location: Council Chambers
Clarendon Street
Derby



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**MINUTES OF SHIRE OF DERBY / WEST KIMBERLEY
COMPLIANCE AND STRATEGIC REVIEW COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS, CLARENDON STREET, DERBY
ON THURSDAY, 29 AUGUST 2019 AT 2.30PM**

PRESENT: Cr Geoff Haerewa (Shire President), Cr Paul White (Deputy Shire President), Cr Chris Kloss, Cr Andrew Twaddle

IN ATTENDANCE: Cr Denise Andrews, Cr Peter Coggins, Cr Peter McCumstie, Cr Iris Prouse, Amanda O'Halloran (Chief Executive Officer), Danielle Hurstfield (Manager Administration and Governance), Wayne Neate (Director Technical and Development Services), Carlie McCulloch (Executive Services Coordinator)

VISITORS: Nil

GALLERY: Nil

APOLOGIES: Nil

APPROVED LEAVE OF ABSENCE: Nil

ABSENT: Nil

1 DECLARATION OF OPENING, ANNOUNCEMENT OF VISITORS

The meeting was opened at 2.33pm by Shire President, Cr Geoff Haerewa.

2 ATTENDANCE VIA TELEPHONE/INSTANTANEOUS COMMUNICATIONS

In accordance with regulation 14A of the Local Government (Administration) Regulations 1996 Council must approve (by Absolute Majority) the attendance of a person, not physically present at a meeting of Council, by audio contact. The person must be in a 'suitable place' as approved (by absolute majority) by Council. A 'suitable place' means a place that is located in a townsite or other residential area and 150km or further from the place at which the meeting is to be held.

3 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

Nil

4 DISCLOSURE OF INTERESTS

Section 5.65 and 5.70 of the *Local Government Act 1995* requires an Elected Member or officer who has an interest in any matter to be discussed at a Committee/Council Meeting that will be attended by the Elected Member or officer must disclose the nature of the interest in a written notice given to the Chief Executive Officer before the meeting; or at the meeting before the matter is discussed.

An Elected Member who makes a disclosure under section 5.65 or 5.70 must not preside at the part of the meeting relating to the matter; or participate in; or be present during, any discussion or decision making procedure relating to the matter, unless allowed by the Committee/Council. If Committee/Council allow an Elected Member to speak, the extent of the interest must also be stated.

4.1 Declaration of Financial Interests

Nil

4.2 Declaration of Proximity Interests

Nil

4.3 Declaration of Impartiality Interests

Nil

5 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

COMMITTEE RESOLUTION CSRC08/19

Moved: Cr Paul White

Seconded: Cr Andrew Twaddle

That the Minutes of the Compliance and Strategic Review Committee Meeting held at the Council Chambers, Clarendon Street, Derby, on 15 August 2019 be CONFIRMED.

In Favour: Crs Geoff Haerewa, Chris Kloss, Andrew Twaddle and Paul White

Against: Nil

CARRIED 4/0

6 REPORTS**6.1 COMPLIANCE REPORTS****File Number:** 4110 - Internal Audit**Author:** Danielle Hurstfield, Manager Administration and Governance**Responsible Officer:** Amanda O'Halloran, Chief Executive Officer**Authority/Discretion:** Information**SUMMARY**

For the Committee to receive the information provided in the attached reports and provide strategic direction as required.

DISCLOSURE OF ANY INTEREST

Nil

BACKGROUND

The Terms of Reference for the Compliance and Strategic Review Committee adopted on 26 March 2015 detail the key role the Committee holds in assisting the Shire fulfil its corporate governance responsibilities in managing the affairs of the organisation. This includes financial reporting, risk management, compliance requirements and auditing.

The Committee will ensure compliance in the Shire's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems to meet statutory requirements.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

GOAL	OUTCOME	STRATEGY
4: Good governance and effective organisation	4.1: Effective governance and leadership	4.1.3: Strengthen the governance role of Councillors by informing, resourcing, skilling and supporting their role 4.1.8: Develop and maintain risk management policies and procedures

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Financial: Financial, Legal and Compliance, Organisational Operations and Reputation	Unlikely	Severe	Extreme	Monthly reporting to the Compliance and Strategic Review Committee for awareness and direction where required.

CONSULTATION

Internal consultation has been undertaken with relevant areas to collate information.







COMMENT

Nil

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. Delegations of Authority Register [↓](#) 
2. Credit Card Register [↓](#) 
3. Compliance Status Report [↓](#) 
4. Governance Program Update [↓](#) 
5. Councillor Meeting Attendance [↓](#) 
6. Council Minute Management [↓](#) 

COMMITTEE RESOLUTION CSRC09/19

Moved: Cr Andrew Twaddle

Seconded: Cr Paul White

That the Compliance and Strategic Review Committee RECEIVES the information contained in the reports detailing use of delegations of authority, credit cards, compliance register, governance program update, council meeting attendance register and Council Minute management.

In Favour: Crs Geoff Haerewa, Chris Kloss, Andrew Twaddle and Paul White

Against: Nil

CARRIED 4/0



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
F1	PAYMENTS FROM MUNICIPAL FUNDS – INCURRING LIABILITIES AND MAKING PAYMENTS	Finance	Director of Technical and Development Services	13 Jun 2019	Granted	Authroised payroll through online banking	none	---	Authrised payroll through online banking	---
F1	PAYMENTS FROM MUNICIPAL FUNDS – INCURRING LIABILITIES AND MAKING PAYMENTS	Finance	Director of Technical and Development Services	18 Jun 2019	Granted	2nd authorisation in online banking	none	---	2nd authorisation in online banking	---
F1	PAYMENTS FROM MUNICIPAL FUNDS – INCURRING LIABILITIES AND MAKING PAYMENTS	Finance	Director of Technical and Development Services	20 Jun 2019	Granted	2nd authorization in online banking	Numerous people receiving payment	---	2nd authorization in online banking	---



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
F1	PAYMENTS FROM MUNICIPAL FUNDS – INCURRING LIABILITIES AND MAKING PAYMENTS	Finance	CEO	5 Jun 2019	Granted	2nd authorization Tax Payment - \$87160.00	none	---	2nd authorization Tax Payment - \$87160.00 from municipal account	---
F1	PAYMENTS FROM MUNICIPAL FUNDS – INCURRING LIABILITIES AND MAKING PAYMENTS	Finance	Director of Technical and Development Services	21 Jun 2019	Granted	2nd Authorisation of Payment online	Anyone receiving payment from the batch	Mulitple	2nd Authorisation of Payment online	---
F1	PAYMENTS FROM MUNICIPAL FUNDS – INCURRING LIABILITIES AND MAKING PAYMENTS	Finance	Director of Technical and Development Services	27 Jun 2019	Granted	2nd authorisation of Payroll	All staff	---	2nd authorisation of Payroll	---



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
F1	PAYMENTS FROM MUNICIPAL FUNDS – INCURRING LIABILITIES AND MAKING PAYMENTS	Finance	Director of Technical and Development Services	28 Jun 2019	Granted	2nd authorisation of payment to Tax office	Tax Office	---	2nd authorisation of payment to Tax office	---
F1	PAYMENTS FROM MUNICIPAL FUNDS – INCURRING LIABILITIES AND MAKING PAYMENTS	Finance	Director of Technical and Development Services	28 Jun 2019	Granted	2nd Authorisation to various creditors	Various Creditors	---	2nd Authorisation to various creditors	---
F1	PAYMENTS FROM MUNICIPAL FUNDS – INCURRING LIABILITIES AND MAKING PAYMENTS	Finance	Director of Technical and Development Services	9 Jul 2019	Granted	2nd Authorisation of Creditors payment \$284,790	All Creditors	---	2nd Authorisation of Creditors payment \$284,790	---



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
F1	PAYMENTS FROM MUNICIPAL FUNDS – INCURRING LIABILITIES AND MAKING PAYMENTS	Finance	Director of Technical and Development Services	9 Jul 2019	Granted	2nd Authorisation of Councillor payments	none	---	2nd Authorisation of Councillor payments	---
F1	PAYMENTS FROM MUNICIPAL FUNDS – INCURRING LIABILITIES AND MAKING PAYMENTS	Finance	Director of Technical and Development Services	9 Jul 2019	Granted	2nd Authorisation of quick grants \$1,000	Recipients of grants	---	2nd Authorisation of quick grants \$1,000	---
F1	PAYMENTS FROM MUNICIPAL FUNDS – INCURRING LIABILITIES AND MAKING PAYMENTS	Finance	Director of Technical and Development Services	11 Jul 2019	Granted	2nd Authorisation of Payroll	none	n/a	2nd Authorisation of Payroll	---



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
F1	PAYMENTS FROM MUNICIPAL FUNDS – INCURRING LIABILITIES AND MAKING PAYMENTS	Finance	Director of Technical and Development Services	12 Jul 2019	Granted	2nd Authorisation of Councillor payments	none	N/A	2nd Authorisation of Councillor payments	---
F1	PAYMENTS FROM MUNICIPAL FUNDS – INCURRING LIABILITIES AND MAKING PAYMENTS	Finance	Director of Technical and Development Services	18 Jul 2019	Granted	2nd Authorisation of Creditors Payment \$357K	All Creditors listed in payment	numerous	2nd Authorisation of Creditors Payment \$357K	---
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Director of Technical and Development Services	21 Jun 2019	Granted	Stallholder permit granted to trade at the Burrbgaja Yalirra - dance theater production	David Garstone	66 Knowslet Street Derby WA 6728	Stallholder permit granted to trade at the Burrbgaja Yalirra - dance theater production	stallholder permit sent to applicant and copy filed on the physical file and x:drive



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	6 Jun 2019	Granted	stallholder permit granted to trade at Mowanjum festival 2019	Tania Turei	12 Bell Creek Way Derby WA 6728	stallholder permit granted to trade at Mowanjum festival 2019	permit sent to applicant and copy filed in physical file and x:drive
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	6 Jun 2019	Granted	stallholder permit granted to trade at Tarunda shopping centre Fitzroy Crossing	Giacomino Fazio	5 Beach street Freemantle WA 6160	stallholder permit granted to trade at Tarunda shopping centre Fitzroy Crossing	permit sent to applicant and copy file on x:drive and the physical file
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	21 Jun 2019	Granted	Stallholder application granted to trade at the Burrbgaja Yalirra dance production	Cecilia Umbagai	Lot 85 Gibb River Road Derby WA 6728	Stallholder application granted to trade at the Burrbgaja Yalirra dance production	stallholder permit sent to applicant and copy of permit filed on the physical file and x:drive



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	21 Jun 2019	Granted	stallholder permit granted to trade at the family movie night	Kirsten Howard	4B Wattle Court Derby WA 6728	stallholder permit granted to trade at the family movie night	permit sent to applicant and copy filed in physical file and x:drive
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	21 Jun 2019	Granted	Stallholder permit granted to trade at the Burrbgaja Yalirra - dance production	Tina Lwoy	7 Elder Street Derby WA 6728	Stallholder permit granted to trade at the Burrbgaja Yalirra - dance production	stallholder permit sent to applicant, copy of permit is filed on the physical file and x:drive
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	21 Jun 2019	Granted	Stallholder permit granted to trade at the Saturday markets for a year	Phanthipa Napavalsri	68 Knowsley Street Derby WA 6728	Stallholder permit granted to trade at the Saturday markets for a year	stallholder permit sent to applicant and copy is filed on physical file and x:drive



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	21 Jun 2019	Granted	Traders permit granted to trade at the Mowanjum Festival	David McCumstie	7 Wodehouse road Derby WA 6728	Traders permit granted to trade at the Mowanjum Festival	traders permit sent to applicant, copy is filed on the physical file and x:drive
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	21 Jun 2019	Granted	traders permit granted to trade at the Burrbgaja Yalirra dance production	Phanthipa Napvalsri	68 Knowsley Street Derby WA 6728	traders permit granted to trade at the Burrbgaja Yalirra dance production	traders permit sent to applicant and copy filed on physical file and x:drive
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	21 Jun 2019	Granted	stallholder application granted to trade at the Burrbgaja Yalirra dance production	Tania Turei	12 Bell Creek Way Derby WA 6728	stallholder application granted to trade at the Burrbgaja Yalirra dance production	stallholder permit sent to applicant and copy filed on x:drive and physical file



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	21 Jun 2019	Granted	Stallholder permit granted to trade at mardi gras event	Colin Cleave	10 Nollamara Avenue Nollamara WA 6061	Stallholder permit granted to trade at mardi gras event	stallholder permit sent to applicant and copy filed in physical file and x:drive
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	21 Jun 2019	Granted	stallholder permit granted to trade at the family fun day event	Layne O'Reilly	103 Knustford Street Derby WA 6728	stallholder permit granted to trade at the family fun day event	stallholder permit sent to applicant and filed in physical file and x:drive
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	28 Jun 2019	Granted	stallholder permit granted to trade at the local basketball competitions run by the Derby Basketball Association	Kerrissa O'Meara	5a Alexander Street Derby WA 6728	stallholder permit granted to trade at the local basketball competitions run by the Derby Basketball Association	permit sent to applicant and copy filed on x:drive and physical file



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	28 Jun 2019	Granted	stallholder permit granted to trade at the local basketball competitions run by the Derby Basketball Association	Trevor Menmuir of the Derby Basketball Association	7 Alexander Street Derby WA 6728	stallholder permit granted to trade at the local basketball competitions run by the Derby Basketball Association	permit sent to applicant and copy file on x:drive and physical file
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	28 Jun 2019	Granted	traders permit granted to trade at the Derby races	David McCumstie	7 Wodehouse street Derby WA 6728	traders permit granted to trade at the Derby races	permit sent to applicant and copy of the permit is filed on x:drive and the physical file
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	28 Jun 2019	Granted	stallholder permit granted to trade at the Derby races 2019	Renate Haley	86 Lees Road Bet Bet Victoria 3472	stallholder permit granted to trade at the Derby races 2019	permit sent to applicant and copy filed on x:drive and physical drive



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	28 Jun 2019	Granted	stallholder application granted to trade at the Mardi Gras 2019	Renate Haley	26 Lees Road Bet Bet Victoria 3472	stallholder application granted to trade at the Mardi Gras 2019	permit sent to applicant and copy filed in x:drive and physical file
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	28 Jun 2019	Granted	stallholder permit granted for the bush poets breakfast	Maria Matthews	113 Rowan Street Derby WA 6728	stallholder permit granted for the bush poets breakfast	permit sent to applicant and copy filed on x:drive and physical file
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	28 Jun 2019	Granted	stallholder permit granted to trade at the basketball carnival 2019	Maria Matthews	113 Rowan Street Derby WA 6728	stallholder permit granted to trade at the basketball carnival 2019	permit sent to applicant and copy filed on physical file and x:drive
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	28 Jun 2019	Granted	traders permit granted to trade at the Derby Races 2019	Jake Young	7 Lilingstone Street Broome WA 6725	traders permit granted to trade at the Derby Races 2019	permit sent to applicant and copy filed on the physical file and x:drive



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	28 Jun 2019	Granted	stallholder permit granted to trade at the Sonus Tour 2019	Peter Croll	68 Knowsley Street Derby WA 6728	stallholder permit granted to trade at the Sonus Tour 2019	permit sent to applicant and copy filed on x:drive and physical file
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Manager Development Services	28 Jun 2019	Granted	traders permit granted to trade at the basketball carnival 2019	Phanthipa Napvalsri	68 Knowsley Street East Derby WA 6728	traders permit granted to trade at the basketball carnival 2019	permit sent to applicant and copy filed on x:drive and physical file
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Director of Technical and Development Services	30 Jul 2019	Granted	stallholder permit granted to trade at the wednesday night netball tournaments to raise funds for the Derby District High School sports camps	Melissa Taylor	10 Anderson Street Derby WA 6728	stallholder permit granted to trade at the wednesday night netball tournaments to raise funds for the Derby District High School sports camps	Stallholder permit sent to applicant, copy filed on the physical file and on x:drive



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Director of Technical and Development Services	30 Jul 2019	Granted	stallholder permit approved to trade at the thursday night markets to raise funds for the Derby District High School camp fundraising	Melissa Taylor	10 Anderson Street Derby WA 6728	stallholder permit approved to trade at the thursday night markets to raise funds for the Derby District High School camp fundraising	stallholder permit sent to applicant, copy filed on physical and x:drive
H2	TRADERS AND STALLHOLDERS LICENSING	Health	Director of Technical and Development Services	30 Jul 2019	Granted	stallholder permit granted to trade at the Tarunda IGA shopping centre in Fitzroy Crossing	Colin Cleave	10 Wakayama Crescent Broome WA 6725	stallholder permit granted to trade at the Tarunda IGA shopping centre in Fitzroy Crossing	Stallholder sent to applicant, copy filed on physical file and x:drive
T2	INTERIM DEVELOPMENT ORDER NO 8: DETERMINATION OF APPLICATION	Town Planning	Manager Planning Services	4 Jul 2019	Granted	Development Approval approved under IDO No. 8 for new Arts Studio and	Applicant/Owner	N/A	Application proposes new Art Gallery and Associated staff Accommoda	Mankatjunka Arts run and operate and existing art gallery from the property and the new



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
	NS					Staff Accommodation Unit			<p>tion dwelling - Mangkatjunga Arts.</p> <p>Property identified as Industrial/commercial under Fitz Futures Town Plan. FFTP is silent on development standards however application consistent with form, layout, siting as that is advocated for under TPS No.5 from which reference is taken from commercial and industrial type land</p>	<p>development is consistent with the existing use of the property.</p> <p>The FFTP identifies the existing land use and the proposed use is consistent with that intent.</p> <p>Shire's LPS does not propose any amendment to the existing land use of the property and area and as such the development is consistent with the</p>



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
									<p>uses.</p> <p>limited accommodation provided with restriction to occupancy tied to persons engaged by approved business operating from the site.</p> <p>Application has been assessed with input from both Health and Engineering sections to ensure development undertaken with appropriate regard to</p>	Shires longer term planning vision.



Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address	Details	Comments
									the location and land use.	

Shire Of Derby / West Kimberley ANZ Corporate Credit Card Reconciliation Period Reporting: 13/06/2019 - 14/07/2019								
Card Holder : Amanda O'Halloran								
Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments
	NO TRANSACTIONS	Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
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		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
	TOTAL		\$ -	\$ -	\$ -			
Card Holder : Wayne Neate								
Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments
12/07/2019	VIRGIN AUST 7951507080688 SPRING HILL	Y	\$ 7.52	\$ 0.75	\$ 8.27	520102.570	Yes	Finance Consultants - flights to Derby
12/07/2019	VIRGIN AUST 7952157321703 SPRING HILL	Y	\$ 754.55	\$ 75.45	\$ 830.00	520102.570	Yes	Finance Consultants - flights to Derby
10/07/2019	QANTAS AIRWAYS LTD (EC MASCOT	Y	\$ 744.73	\$ 74.47	\$ 819.20	420101.304	Yes	Flights for Amanda - LG Week
10/07/2019	QANTAS AIRWAYS LTD (EC MASCOT	Y	\$ 681.36	\$ 68.14	\$ 749.50	410105.570	Yes	Flights for Councillor White - LG Week
10/07/2019	QANTAS AIRWAYS LTD (EC MASCOT	Y	\$ 681.36	\$ 68.14	\$ 749.50	410105.570	Yes	Flights for Councillor Haerewa - LG Week
10/07/2019	QANTAS AIRWAYS LTD (EC MASCOT	Y	\$ 622.64	\$ 62.26	\$ 684.90	410105.570	Yes	Flights for Councillor Kloss - LG Week
14/06/2019	AUSTRALIAN LOCAL GOV DEAKIN	Y	\$ 1,221.82	\$ 122.18	\$ 1,344.00	410105.570	Yes	Conference - G Haerewa
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
		Y	\$ -	\$ -	\$ -			
	TOTAL		\$ 4,713.97	\$ 471.40	\$ 5,185.37			
Card Holder : Ross Sullivan								
Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments
8/07/2019	LASTMINUTE.COM.AU +1800 781 378	Y	\$ 286.35	\$ 28.64	\$ 314.99	410105.570	Yes	G. Haerewa - Northern Infra Meeting Accommodation
8/07/2019	FACEBK AKWVRLJC2 fb.me/ads	Y	\$ 9.36	\$ 0.94	\$ 10.30	620165.574	Yes	Facebook Advertising for KPA and KAP
5/07/2019	VIRGIN AUST 7952157153052 SPRING HILL	Y	\$ 377.27	\$ 37.73	\$ 415.00	460101.306	Yes	Noel Myers - Broome/Perth travel
5/07/2019	VIRGIN AUST 7951506989802 SPRING HILL	Y	\$ 3.75	\$ 0.38	\$ 4.13	460101.306	Yes	Noel Myers - Broome/Perth travel
2/07/2019	QANTAS AIRWAYS LTD (EC MASCOT	Y	\$ 483.07	\$ 48.31	\$ 531.38	620165.574	Yes	Megan Utber - KPA Judge Broome/Perth/Broome
27/06/2019	DEPARTMENT OF TRANSPORT PERTH	Y	\$ 190.00	\$ 19.00	\$ 209.00	BO770-007-3003	Yes	Ford Ranger Registration Renewal (1EZE594)
21/06/2019	FACEBK R57U9LJNC2 fb.me/ads	Y	\$ 28.09	\$ 2.81	\$ 30.90	620165.574	Yes	Facebook Advertising for KPA and KAP
21/06/2019	PAYPAL *HARVEYNORMA 4029357733	Y	\$ 5.45	\$ 0.55	\$ 6.00	620165.574	Yes	KPA - Printing of Snap & Send Photos
21/06/2019	VIRGIN AUST 7951506821052 SPRING HILL	Y	\$ 3.75	\$ 0.38	\$ 4.13	460101.306	Yes	Noel Myers - Broome/Perth travel
21/06/2019	VIRGIN AUST 7952156848516 SPRING HILL	Y	\$ 377.27	\$ 37.73	\$ 415.00	460101.306	Yes	Noel Myers - Broome/Perth travel
18/06/2019	PAYPAL *HARVEYNORMA 4029357733	Y	\$ 30.91	\$ 3.09	\$ 34.00	620165.574	Yes	KPA - Printing of Snap & Send Photos
17/06/2019	PAYPAL *HARVEYNORMA 4029357733	Y	\$ 36.36	\$ 3.64	\$ 40.00	620165.574	Yes	KPA - Printing of Snap & Send Photos
14/06/2019	PAYPAL *HARVEYNORMA 4029357733	Y	\$ 109.09	\$ 10.91	\$ 120.00	620165.574	Yes	KPA - Printing of Snap & Send Photos
		Y	\$ -	\$ -	\$ -			
	TOTAL		\$ 1,940.75	\$ 194.08	\$ 2,134.83			
TOTAL PURCHASES, CASH ADVANCES AND OTHER DEBITS FOR ABOVE STATED PERIOD					\$	7,320.20		
INTEREST CHARGES					\$	107.27		
CLOSING BALANCE					\$	7,427.47		

Last Reviewed - August 2018 **Compliance Status Report**

File No	Subject/Facility	Reference No	Issue	Comment	Estimated Completion	Position Title Officer Responsible for Action Compliance	Completed Y/N	Date Completed	Records Ref (Evidence of completion)	Comments If Action not completed, report on plan to rectify
9010.12	Derby Port	Worksafe 48000254	RCD's need to be tested and certificate of testing supplied			Nick Harrington				
9010.12	Derby Port	Worksafe 48000255	Gaps in railing to be replaced and further railing to be installed to both sides of public areas			Wayne Neate				
9010.12	Derby Port	Worksafe 48000256	Conduct a risk assessment in relation to traffic movements through public areas so risk may be reduced of vehicle vs public incidents			Paul Glennon				
9010.12	Derby Port	Worksafe 48000257	Undertake a risk assessment of fuel bunking on wharf potentially adopt a procedure			Paul Glennon				
9010.12	Derby Port	Worksafe 48000258	Conduct an inspection for asbestos within the wharf buildings and label and note appropriately any damaged/hazardous sheets to be removed			Nick Harrington	Yes	12-Sep-18	X:\Property\Jetty Ro	Inspection carried out and due to the old BARC section being fitted out in approx 97/98 this is past the date at which asbestos was available for purchase. Does not appear to be any Asbestos within the structure
9010.12	Derby Port	Worksafe 48000259	Hazardous materials not to be stored in same fridge as employees food. Provide adequate storage			Paul Glennon				
9010.12	Derby Port	Worksafe 48000260	Ensure sanitary facilities and shower are clean and safe to use	Old facilities need to be boarded up if not in use		Nick Harrington				
9010.12	Derby Port	Worksafe 48000261	Conduct a risk assessment for each hazard on the Water tank, Correctly Label water tank			Paul Glennon				
9010.12	Derby Port	Worksafe 48000262	Develop man overboard procedure incase someone falls off wharf	Have a look at Broome port or Wyndham Ports procedure		Wayne Neate				
9010.12	Derby Port	Worksafe 48000263	Portable Fire extinguisher to be installed as per AS2444 and training to be provided regarding use of fire extinguishers	Contact fire service providers		Nick Harrington				
9010.12	Derby Port	Worksafe 48000264	Provide and Maintain a first aid kit appropriate to the activities being carried out on the wharf			Paul Glennon				
9010.12	Derby Port	Worksafe 48000265	Old BARC facilities are in need of repair potentially hazardous	Old facilities need to be boarded up if not in use		Nick Harrington				
9010.12	Derby Port	Worksafe 48000266	Vermin faecal matter throughout old BARC area	Old facilities need to be boarded up if not in use, Regular baiting required	Mid October	Nick Harrington	Yes	16-Oct-18	PO 66646	Inspection completed, mouse traps and baits installed, evidence of Bat faecal matter, unable to control this. Report from Xtreme pest, not yet received
9010.12	Derby Port	Worksafe 48000267	Old Tram rails present trip hazard in various areas need to be rectified			Paul Glennon				Programed for cleaning, then filling with premix asphalt.
9020.2	Derby Airport	CASA NCN 717001	Issues with physical characteristics of the Airport - Markers, lights, line marking etc and overall Airport Management. Current ARO's not performing duties correctly and lack of management control by the Shire	A lot of the Physical elements have been completed. Manual has been reviewed with several changes made to reporting procedure. Several new ARO's now trained and roster of duties allowing several eyes to look over Airport. Previous ARO still requires coaching to remove prior habits		Wayne Neate				
9020.2	Derby Airport	CASA NCN 717005	Line marking and hold line points on the apron were incorrect	Inspection schedule on ATI included to allow for greater technical advice which would allow these issues to be picked up. Change to the aerodrome Manual has occurred		Wayne Neate				
9020.2	Derby Airport	CASA NCN 717006	Not correct Markers along strip	New markers purchased and in place apart from runway 29 and		Wayne Neate				
9020.2	Derby Airport	CASA NCN 717007	Not correct Markers along strip, procedure breakdown	New ARO's and new forms will hopefully solve this matter		Wayne Neate				
9020.2	Derby Airport	CASA NCN 717008	Faded Line Markings on runway 11/29	Shire has purchased Line marker and undertaken work, New ARO's and procedural change has occurred to prevent this from occurring in the future		Wayne Neate				
9020.2	Derby Airport	CASA NCN 717010	Earthing points to be removed	Will be removed		Wayne Neate				
9020.2	Derby Airport	CASA NCN 717011	Manual to include correct drawing numbers and appropriate drawings	Manual reviewed and changed to reflect correct drawing numbers. Drawings have now been updated		Wayne Neate				
9020.2	Derby Airport	CASA NCN 717014	Manual needs to be amended to outline procedures in a more clear and methodical manner with provision to allow cross check or document record			Wayne Neate				
9020.2	Derby Airport	CASA NCN 717015	ERSA needs to be amended		Complete	Wayne Neate				
9020.2	Derby Airport	CASA NCN 717016	Servicability Inspections and ATI reports need to be updated	As part of the review of the Manual both these sections have been reviewed		Wayne Neate				
9030.2	Fitzroy Crossing Airport	CASA NCN 717064	Full review of the FX Aerodrome Manual including Servicability Inspections and ATI reports need to be updated	Manual needs to be reviewed as a severe lack of reporting by ARO's to management and lack of following procedure at both airports		Wayne Neate				
9030.2	Fitzroy Crossing Airport	CASA NCN 716886	Faded Line Markings on runway	Shire has purchased Line marker and undertaken work, New ARO's and procedural change has occurred to prevent this from occurring in the future		Wayne Neate				

Last Reviewed - August 2018 **Compliance Status Report**

File No	Subject/Facility	Reference No	Issue	Comment	Estimated Completion	Position Title Officer Responsible for Action Compliance	Completed Y/N	Date Completed	Records Ref (Evidence of completion)	Comments: If Action not completed, report on plan to rectify
9030.2	Fitzroy Crossing Airport	CASA NCN 716937	Reporting on Wildlife as per procedure not being followed and BAS yet to supply certification of fuel bowser/storage	Manual and Wildlife management plans need to be reviewed as a severe lack of reporting by ARO's to management and lack of following procedure at both airports. Airport Manager following up BAS.		Wayne Neate				
9030.2	Fitzroy Crossing Airport	CASA NCN 716887	Issues with physical characteristics of the Airport - Markers, lights, line marking etc and overall Airport Management. Current ARO's not performing duties correctly and lack of management control by the Shire	Manual in the process of being reviewed with several changes being made to reporting procedure. Previous ARO still requires coaching to remove prior habits		Wayne Neate				
	Derby RADS Grant	Derby Airport	Acquittal of RADS grant for lighting upgrade at Derby Airport	Acquittal of grant to occur		Wayne Neate				
8005.3	Derby Sportsmens Club	Worksafe 90011925	Ensure that identification and assessment of asbestos containing materials is carried out by a competent person in accordance with the code of practice		Required by 25/01/2019 at 17:00	Wayne Neate				

ENDORSED GOVERNANCE PROGRAM - 2018/19				
Meeting	Item	Review Requirements	Comments	Date Adopted
OCTOBER C&SRC/NOVEMBER ADOPT	Recordkeeping Plan	Review Requirements: Every 5 years Last reviewed: 2013 State Records Act 2000 LGA Principles and Standards 2002 - Principle 6 s.5.41(h) s.28(5) s.5.41(h)	Approved by State Records Commission 7 December 2018.	Approved by State Records Commission 7 December 2018.
	Code of Conduct	Review Requirements: After each new election LGA s.5.103 s.5.104 Admin.Regs. Part 9 Rules of Conduct Regs.	CSR019/2018 1. That the Compliance and Strategic Review Committee review the Code of Conduct, Statement of Business Ethics and Governance Manual; and 2. That the review feedback be provided to the Compliance and Strategic Review Committee on 14 February 2019.	Adopted OCM 2019-02-28
	Business Ethics	Cross Reference to Code of Conduct	CSR019/2018 1. That the Compliance and Strategic Review Committee review the Code of Conduct, Statement of Business Ethics and Governance Manual; and 2. That the review feedback be provided to the Compliance and Strategic Review Committee on 14 February 2019.	Adopted OCM 2019-02-28
	Proposed AF 41 FRAUD, MISCONDUCT CONTROL AND RESILIENCE	Review Requirements: Annually LGA S.2.7(2)(b)	This new policy supports the Code of Conduct and Business Ethics Statement. It sets out the Shire's commitment to a zero-tolerance approach to fraud, misconduct, bribery and corruption and to building resilience through the identification and implementation of strategies to prevent, detect and respond to Fraud and Misconduct.	Adopted OCM 2019-02-28
	Proposed AF 43 ATTRACTIVE ITEMS	Review Requirements: Annually LGA S.2.7(2)(b)	This new policy is in response to amendments to Regulation 17a of the Local Government (Audit) Regulations 1996 Local governments are required to maintain a property register of portable and attractive items valued under \$5,000 in line with State Government agencies as specified in Treasurer's Instruction 410 Record of Assets. It clearly sets out guidelines in identifying, recording and tracking items that are portable and attractive within the Shire of Derby/West Kimberley.	Adopted OCM 2019-02-28
	AF6 – RISK AND OPPORTUNITY MANAGEMENT POLICY	Review Requirements: Annually LGA S.2.7(2)(b)	This policy has been reviewed with no amendments recommended.	Adopted OCM 2019-02-28
	AF1 – PROCUREMENT OF GOODS AND SERVICES	Procurement: Review Requirements: Annually LGA FM Reg.5 Audit.Reg.17(1) Purchasing Policy Review Requirements: Triennial Last Reviewed: Due by: LGA F&G.Reg.11A.	From CSRC Minutes 2018-12-10: AF1 – Procurement of Goods and Services As a result of recent industry investigations and available reports, this item will be deferred until an audit using the WALGA Integrity in Procurement – Self Assessment Tool (attached) has been undertaken. Has been amended using WALGA model which provides industry best practice as a result of investigations and consideration of WA Auditor General guidelines	Adopted OCM 2019-02-28
	AF14 – SIGNIFICANT ACCOUNTING POLICIES	Review Requirements: Annually LGA S.2.7(2)(b)	This policy has been reviewed and amended to reflect current industry standard.	Adopted OCM 2019-02-28
	AF32 – COUNCIL LIGHT VEHICLE FLEET – STAFF USAGE	Review Requirements: Annually LGA S.2.7(2)(b)	This policy has been reviewed to current industry standard. The allocation of each level of use right will be undertaken in conjunction with the review of the Workforce Plan. Minutes CSRC - 2018-12-10 Needs further review. Deferred until CSRC Meeting of 2019-02-14 Amendments made to include provision of vehicle to Shire President, removal of vehicle specifications and level entitlements for staff as referred to previous policy	Adopted OCM 2019-02-28
	CS – COUNCIL MEETINGS – DATE, TIME AND VENUE	Review Requirements: Annually LGA S.2.7(2)(b)	This policy has been reviewed to reflect current practice of the majority of Ordinary Council Meetings in Derby and where possible the mid-month meetings to be held in Fitzroy Crossing. Minutes CSRC - 2018-12-10 Needs further review. Deferred until CSRC Meeting of 2019-02-14 Amendments made to include attendance by electronic means, referencing form on LG Hub and timeframes for notification	Adopted OCM 2019-02-28
December Adopt	Annual Report	Review Requirements: Accepted, by Absolute Majority, by no later than 31 December LGA s.5.53 s.5.54	TBC - Deferred due to Financials	Adopted OCM 2019-04-18
	Governance Manual	Cross Reference to Code of Conduct	CSR019/2018 1. That the Compliance and Strategic Review Committee review the Code of Conduct, Statement of Business Ethics and Governance Manual; and 2. That the review feedback be provided to the Compliance and Strategic Review Committee on 14 February 2019.	Adopted OCM 2019-02-28

ENDORSED GOVERNANCE PROGRAM - 2018/19				
Meeting	Item	Review Requirements	Comments	Date Adopted
November C&SRC /	AF24 – ATTENDANCE AT CONFERENCES, SEMINARS AND TRAINING	Review Requirements: Annually LGA S.2.7(2)(b)	This policy has been reviewed with the intent of aligning Councillors and Staff entitlements.	Adopted OCM 2019-02-28
	AF18 – SUNDRY DEBTORS COLLECTION POLICY	Review Requirements: Annually LGA S.2.7(2)(b)	This policy has been reviewed with minor amendments to reflect industry practices.	Adopted OCM 2019-02-28
	AF19 – OUTSTANDING RATES COLLECTION POLICY	Review Requirements: Annually LGA S.2.7(2)(b)	This policy has been reviewed with minor amendments to reflect industry practices.	Adopted OCM 2019-02-28
	F20 – RATING ADMINISTRATION POLICY	Review Requirements: Annually LGA S.2.7(2)(b)	Reviewed and remains unchanged.	Adopted OCM 2019-02-28
	AF34 – COMMUNITY FUNDING SCHEME	Review Requirements: Annually LGA S.2.7(2)(b)	Reviewed to provide clarity and transparency in areas that operationally have made decision making difficult.	Adopted OCM 2019-02-28
January	Delegations Register – review by staff	Review Requirements: Annually Last Reviewed: 28/09/2017 Next Due: 28/09/2018 LGA s.5.16, 5.17, 5.18 s.5.42, 5.43, 5.44, 5.45, 5.46 s.7.1B	Meeting with Dani 07/01/19 - Send out to Management for review 08/02/2019.	Adopted OCM 2019-02-28
	Local Laws – review by staff to commence	Review Requirements: 8 yearly Made/last reviewed: 2011 Review Due by: March 2019 LGA S.3.16(2), (2a) s.3.16(3)(4)	Meeting with Dani 07/01/19 - Send out to Management for review 08/02/2019. For inclusion and discussion at 14/2/2019 Concept forum.	Awaiting direction from Council to prioritise
February C&SRC /March Adopt	Customer Service Charter	Cross Reference to Code of Conduct	To Compliance and Strategic Review Committee 2019-03-14	To Compliance and Strategic Review Committee 2019-03-14
	Budget Review	Between 1 January 2018 and 1 March 2018 in each financial year, a review of the annual budget is to be carried out. Review must be submitted to Council within 30 days after it has been carried out; and Council is to consider the review and determine, by absolute majority, whether or not to adopt the review, any parts of the review or any recommendations made in the review. Due: 31 March 2019. LGA FM Reg.33A(1) (2A) (2) (3)		To Compliance and Strategic Review Committee 2019-04-18 then OCM 2019-04-18
	AF3 – ASSET MANAGEMENT C6 – USE OF CHAMBERS2	Review Requirements: Annually LGA S.2.7(2)(b)	Reviewed - no amendments	Adopted OCM 2019-02-28
	AF44 - LOCAL PUBLICATION	Review Requirements: Annually LGA S.2.7(2)(b)	Proposed new policy to recognise the Babbling Boabs as a locally circulated publication for the purposes of Local Public Notices	Adopted OCM 2019-02-28
	C7 – COUNCILLORS PRESENTATION ON RETIREMENT	Review Requirements: Annually LGA S.2.7(2)(b)	Combined with AF31 - no amendments have been made to values	Adopted OCM 2019-02-28
	AF31 – PAYMENTS TO EMPLOYEES IN ADDITION TO CONTRACT OR AWARD	Review Requirements: Biennial LGA s.5.50	Combined with C7 - no amendments have been made to values	Adopted OCM 2019-02-28
	H2 – TRADERS AND STALL HOLDERS PERMITS	Review Requirements: Annually LGA S.2.7(2)(b)		Adopted OCM 2019-02-28
	W1 – CROSSOVERS	Review Requirements: Annually LGA S.2.7(2)(b)	Amended to reflect current standards and provide detail on process for obtaining subsidy	Adopted OCM 2019-02-28
	AF45 - TRANSACTION CARDS	A Transaction Card Policy is to be endorsed by Council resolution as it contributes to the Local Government fulfilling its duties, in regard to Credit Cards, under Regulation 12 of the Local Government (Financial Management) Regulations 1996.	Replaces previous Credit Card policy. Have used WALGA template ensuring industry best practice. Was highlighted during CAR that fuel cards require further framework. Combined policy will be supported by management systems that ensure officer signs for business use, provides correct detail and documentation in required timeframes and usage is reported monthly to CSRC	Adopted OCM 2019-02-28
	TP1 – LIGHT INDUSTRIAL AREA – CARETAKERS RESIDENCE	Review Requirements: Annually LGA S.2.7(2)(b)	Amended to include Caretakers and Drivers accommodation and to provide clear definitions.	Adopted OCM 2019-02-28
March C&SRC /April Adopt	AF7 – GPS FLEET TRACKING	Review Requirements: Annually LGA S.2.7(2)(b)	Reviewed, no amendments to CSRC 2019-03-14	Adopted OCM 2019-03-28
	AF21 – FIRE CONTROL OFFICERS AUTHORITIES	Review Requirements: Annually LGA S.2.7(2)(b)	Reviewed, no amendments to CSRC 2019-03-14	Adopted OCM 2019-03-28
	AF23 – PROVISION OF STAFF HOUSING	Review Requirements: Annually LGA S.2.7(2)(b)	This policy is to be reviewed after commencement of new CEO in line with review of Workforce Plan. to CSRC 2019-03-14	Deferred
	AF30 – LEGAL REPRESENTATION COSTS INDEMNIFICATION	Review Requirements: Annually LGA S.2.7(2)(b)	Reviewed, no amendments to CSRC 2019-03-14	Adopted OCM 2019-03-28
	AF33 – REGIONAL PRICE PREFERENCE POLICY	Review Requirements: Annually LGA S.2.7(2)(b)	This policy has been reviewed and amended to provide a definition of a local business. to CSRC 2019-03-14	Adopted OCM 2019-03-28 with amendment to consult with Chamber of Commerce on definition of local business, to be resubmitted to Council
	TP5 – RADIO MASTS	Review Requirements: Annually LGA S.2.7(2)(b)	reviewed, recommend recind to CSRC 2019-03-14	Adopted OCM 2019-03-28

ENDORSED GOVERNANCE PROGRAM - 2018/19				
Meeting	Item	Review Requirements	Comments	Date Adopted
	TP7 – MINIMUM FINISHED FLOOR LEVEL FOR NEW BUILDINGS (OTHER THAN OUTBUILDINGS) FITZROY CROSSING AND CABBALLIN	Review Requirements: Annually LGA S.2.7(2)(b)	The review of this policy has commenced. Due to the complex nature of background information and previous reviews it will be presented to the Compliance and Strategic Review Committee at a later date. to CSRC 2019-03-14	Deferred
April C&SARC /May Adopt	AF35 – ESTABLISHMENT OF LEASES AND USER AGREEMENTS	Review Requirements: Annually LGA S.2.7(2)(b)	On hold pending review of leases, MOUs, agreements and user agreements to CSRC 2019-04-11	Deferred
	AF37 – DEFENCE RESERVIST/VOLUNTEER EMERGENCY SERVICE LEAVE	Review Requirements: Annually LGA S.2.7(2)(b)	Combination of AF37 Volunteer Emergency Service Leave and AF38 Defence Reservist Leave. to CSRC 2019-04-11	
	TP8 – TOWN CENTRE DEVELOPMENT POLICY	Review Requirements: Annually LGA S.2.7(2)(b)	To be deferred for major review in conjunction with preparation of new Town Planning Scheme No. 8 to CSRC 2019-04-11	Deferred
	TP10 – TRANSPORTABLE/ RELOCATED DWELLINGS	Review Requirements: Annually LGA S.2.7(2)(b)	To be deferred to May 2019 CSRC.	
	W2 – DERBY TOWNSITE STREETScape	Review Requirements: Annually LGA S.2.7(2)(b)	To be deferred for review after development of Community Strategic Plan. to CSRC 2019-04-11	
	W3 – UNDERGROUND PUBLIC UTILITIES SERVICES THAT CROSS COUNCIL CONTROLLED THOROUGHFARES	Review Requirements: Annually LGA S.2.7(2)(b)	Reviewed to reflect current standards including need for traffic management. to CSRC 2019-04-11	
May C&SARC /June Adopt	Corporate Business Plan - Review (Council Workshop) Includes Workforce Plan, Asset Management Plan, Long Term Financial Plan, Corporate Business Plan.	Workshop Council Members and Executive staff to review options and priorities (including the Capital Works Plan) and to finalise the Corporate Business Plan for recommendation to Council. LGA s.5.56 Admin.Reg.19DA Due by: 30 June Council to adopt by absolute majority. Amended Corporate Business Plan informs the preparation of the budget by June 30.		
	FM1 – FORWARD PLANNING	Review Requirements: Annually LGA S.2.7(2)(b)	To be deferred for review until after budget	
	FM2 – BUDGET ISSUES	Review Requirements: Annually LGA S.2.7(2)(b)	To be deferred for review until after budget	
	FM3 - RATES	Review Requirements: Annually LGA S.2.7(2)(b)	To be deferred for review until after budget	
	FM4 – RESERVE ACCOUNTS	Review Requirements: Annually LGA S.2.7(2)(b)	To be deferred for review until after budget	
	FM5 – LOAN BORROWINGS	Review Requirements: Annually LGA S.2.7(2)(b)	To be deferred for review until after budget	
	FM6 - PROVISIONS	Review Requirements: Annually LGA S.2.7(2)(b)	To be deferred for review until after budget	
	FM7 – CASH FLOW MANAGEMENT	Review Requirements: Annually LGA S.2.7(2)(b)	To be deferred for review until after budget	
	FM8 – INVESTMENTS	Review Requirements: Annually LGA S.2.7(2)(b)	To be deferred for review until after budget	
	AF16 – OCCUPATIONAL SAFETY, HEALTH AND INJURY MANAGEMENT	Review Requirements: Annually LGA S.2.7(2)(b)	To be deferred further work required	



MEETING ATTENDANCE

The following table provides information on attendance at the 2019 Ordinary and Special Council Meetings:

Councillor	28 Feb 2019	14 Mar 2019	28 Mar 2019	11 Apr 2019	18 Apr 2019	30 May 2019	30 May 2019	27 Jun 2019	5 Jul 2019	25 Jul 2019	29 Aug 2019	26 Sep 2019	31 Oct 2019	21 Nov 2019	12 Dec 2019
	OCM	SCM	OCM	SCM	OCM	OCM	AGM	OCM	SCM	OCM	OCM	OCM	OCM	OCM	OCM
P White	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓					
P Coggins	✓	✓	✓	A	✓	LOA	A	✓	A	✓					
C Kloss	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓					
P McCumstie	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓					
I Prouse	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓					
A Twaddle	✓	A	✓	✓	✓	✓	✓	✓	✓	✓					
G Davis															
G Haerewa	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓					
D Andrews	LOA	A	A	A	✓	✓	A	A	✓	A					

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Last Reviewed - 20 August 2019

Ordinary/Special Council Meeting Status Report

Meeting	File No	Minute Number	Decision	Comment	Estimated Completion	Position Title Officer Responsible for Action Compliance	Completed Y/N	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify
		MINUTE NO. 062/2017	That Council DELEGATE to the Chief Executive Officer to finalise, sign and execute the User Agreement with the Derby Sporting Shooters Association.			Stephen Gash - CEO				To be reviewed and remaining actions assessed
		MINUTE NO. 077/2017	That Council: 1. AUTHORISES the Chief Executive Officer to extend all existing Memorandum of Understanding's at the Derby Wharf Precinct; 2. AUTHORISES the Shire President and Chief Executive Officer to sign and affix the Common Seal to the Memorandum of Understanding between the Shire of Derby/West Kimberley and the relevant parties.			Stephen Gash - CEO				To be reviewed and remaining actions assessed
OCM 2018-02-22		MINUTE NO. 012/2018	That Council RESOLVE to allow the Derby Volunteer Fire and Rescue Unit the use for restoration the historical Bedford fire truck currently housed at Derby Airport.			Ross Sullivan				
OCM 2018-03-29	7072	MINUTE NO. 024/2018	That Council: 1. Pursuant to Division 1, clause 6.5, subclause 1 of the Shire of Derby/West Kimberley's Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law, that Council APPROVE the application for an amendment of Condition 2 of the annual Traders Permit issued to Amporn's Thai Food on the 5 December 2017. 2. Pursuant to Division 1, clause 6.6, subclause 1 of the Shire of Derby/West Kimberley's Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law, that Council issue the approval with the following adjustment to Condition 2: a. No pre-packaged food items are to be sold and sale of drinks is restricted to pre-packaged, canned and bottled drinks only.			Taryn Dyer - Environmental Health Officer (Previous)				
OCM 2018-08-30	A300219	MINUTE NO. 078/2018	That Council BY ABSOLUTE MAJORITY authorises the Shire President and Chief Executive officer to sign and affix the Common Seal to Amendment No.1 to the Lease between the Shire of Derby/West Kimberley and the Fitzroy Valley Rodeo Club Inc.	Draft Lease has been drawn in consultation with DoL. Draft now in form suitable for execution and will be forwarded to Fitzroy Rodeo Club for execution and return	viz endFeb 2019	Noel Myers - Manager Planning Services/Stephen Gash - CEO	N		N13496	MPS has liaised with FX Area Mgr to obtain a replacement Common Seal so that the Club may execute the lease - anticipate matter to be completed by next reporting period.
OCM 2018-08-30	8005.24	MINUTE NO. 085/2018	That Council delegate authority to the Chief Executive Officer to negotiate and execute a lease with One Tree Community Services under exemption from Section 3.58 of the Local Government Act 1995 by virtue of Section 30 Local Government (Functions and General) Regulations 1996. Such a lease will include the following: (i) Lease term of 5 years with a further term of 5 years at the discretion of Council; (ii) Lessee to pay for all costs associated with preparing the lease; (iii) Rental based on one peppercorn (nominal) per annum; (iv) Other standard terms and conditions of Shire lease agreements.	Council's comments regarding renewal option provided to Mcleods for drafting into lease.	30/11/018	Ross Sullivan - Manager Community Services	N			Lease is with One Tree for their review and comments Awaiting response from One tree (06/02/2019)
OCM 2018-10-25	4110	MINUTE NO. 099/2018	That Council endorse the Compliance Program attached.			Danielle Hurstfield - Manager Administration and Governance/Stephen Gash - CEO	N			Ongoing - on track for all proposed policies to be adopted 28/2 as planned.
OCM 2018-10-25		MINUTE NO. 103/2018	That Council convey support for the Firefighting resources at Camballin.			Ross Sullivan - Manager Community Services				
OCM 2018-11-28	2301	MINUTE NO. 111/2018	That Council:- 1. Pursuant to the Part 6 of the Planning and Development Act 2005, initiates a Local Interim Development Order for land within the Shire of Derby/West Kimberley not covered by Town Planning Scheme No 5 and Town Planning Scheme No.7; 2. Refers the Local Interim Development Order to the Western Australian Planning Commission for comment; 3. Advises the Western Australian Planning Commission that the Interim Development Order is required to control ad hoc development outside current planning Scheme areas while a District Wide Local Planning Scheme is implemented. 4. Advertises the Local Interim Development Order for a period of 28 days after making any modifications required by the Western Australian Planning Commission. 5. By ABSOLUTE MAJORITY delegates authority to the Chief Executive Officer to modify the draft provisions of the Interim Development Order based on advices received from the Western Australian Planning Commission. Such delegation is based on any modifications proposed not being assessed by the Chief Executive Officer as being contrary to the intent and purpose of the provisions detailed within the draft document considered by Council.	Ongoing	End March 2019	Noel Myers - Manager Planning	N			Progress of draft LPS has been held over whilst the State progresses the preparation of the Fitzroy River Management Plan and undertakes preparation of Water Allocation Plan linked to State Government election promises surrounding creation of National Parks and water planning to encourage economic development across the FX Valley. MPS is currently working with DPLH to finalise LPS to final draft status before detrming the appropriate timing of progressing to advertising having regard to the ongoing work being undertaken by teh state in the FX Valley.
OCM 2018-12-10	5480	MINUTE NO. 119/2018	That Council: 1. Accept the intent of the invalid petition received from Kelly Betambeau; and 2. Highlight the support of the wider community in further correspondence to the Commissioner of Main Roads Western Australia (MRWA) in accordance with Council minute no 092/2018			Danielle Hurstfield - Manager Administration and Governance	N			Letter drafted to be reviewed

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Meeting	File No	Minute Number	Decision	Comment	Estimated Completion	Position Title Officer Responsible for Action Compliance	Completed Y/N	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify
OCM 2018-12-10	5115	MINUTE NO. 122/2018	That Council advertise notice of intention to dispose of the ex-Curtin Accommodation Block 1 by gifting to the Derby Speedway Club in accordance with Section 3.58 of the Local Government Act 1995.			Ross Sullivan - Manager Community Services	Y			
OCM 2019-02-28		MINUTE NO. 005/2019	<p>That Council adopt:</p> <p>1. Reviewed policies AF6 Risk and Opportunity Management AF14 Significant Accounting Policies AF24 Attendance at Conferences, Seminars and Training AF18 Sundry Debtors Collection Policy AF19 Outstanding Rates Collection AF20 Rating Administration Policy AF34 Community Funding Scheme</p> <p>2. New policies AF41 Fraud, Misconduct Control and Resilience AF43 Portable and Attractive Items</p> <p>3. Recind policies C1 Smoking – Workplace/Council Buildings C2 Mobile phones in meetings C3 Local Government Conferences C4 Code of Conduct C8 Electoral advertising C9 Tourism C10 Health and Wellbeing C11 Compliance and Strategic Review Committee AF2 Disposal of lease vehicles AF4 Financial assistance to organisations and clubs AF5 Local History Collections AF9 Sexual harassment AF12 Equal opportunity and diversity AF17 Occupational Health and Safety AF22 Use of Council equipment by community organisations AF25 Report Format – Agendas and Minutes AF26 Superannuation – Council Contribution</p>			Danielle Hurstfield - Manager Administration and Governance	Y	17/05/2019	Website Updated	Item Finalised
OCM 2019-02-28		MINUTE NO. 006/2019	<p>That the Compliance and Strategic Review Committee adopt:</p> <p>1. Reviewed policies AF3 Asset Management AF32 Council Light Vehicle Fleet – Staff and Elected Member Usage C5 Council Meetings – Date, Time and Venue C6 Use of Council Chambers C7 Presentations on Completion of Service H2 Traders and Stallholders Permits W1 Crossovers</p> <p>2. New policies AF44 Local Publication AF45 Transaction Cards</p> <p>3. That the adopted policies be presented to Council for adoption</p>			Danielle Hurstfield - Manager Administration and Governance	N			
OCM 2019-02-28		MINUTE NO. 007/2019	That Council receive policy TP1 Caretakers and Drivers Accommodation in Industrial Areas and approve advertising for 28 days. Reason for Amendment: A Statutory Planning Policy requires advertising to comply provision of Town Planning Scheme No. 5 in response to the preparation and adoption of a policy.			Noel Myers - Manager Planning				
OCM 2019-02-28		MINUTE NO. 008/2019	That Council adopt the Code of Conduct, Statement of Business Ethics and Governance Manual.			Danielle Hurstfield - Manager Administration and Governance	N			All staff trained at monthly meetings June/July 2019. Councillor training to be confirmed.
OCM 2019-02-28		MINUTE NO. 009/2019	<p>That Council, BY AN ABSOLUTE MAJORITY:</p> <p>1. ENDORSES the review of its delegations in accordance with sections 5.46 of the Local Government Act 1995;</p> <p>2. REPEAL the Register of Delegations of Authority contained in the Shire of Derby/West Kimberley Register of Delegations of Authority dated September 2017 in accordance with section 5.45 of the Local Government Act 1995; and</p> <p>3. DELEGATE authority to the Chief Executive Officer, the local government functions as listed in the amended Register of Delegations of Authority attached, in accordance with section 5.42 of the Local Government Act 1995, acknowledging the relevant heads of power in addition to the Local Government Act 1995:</p> <ul style="list-style-type: none"> • Building Act 2011 – section 127 • Bush Fires Act 1954 – section 48 • Cat Act 2011 – section 44 • Dog Act 1976 – section 10AA • Food Act 2008 – section 118 • Public Health Act 2016 – section 21 • Road Traffic (Events on Roads) Regulations 1991. 			Danielle Hurstfield - Manager Administration and Governance	N			Delegated authorities available in attain system. Delegations currently subject to review of Financial Management Review

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OCM 2019-02-28		MINUTE NO. 012/2019	That Council adopt the revised Policy – AF1 Procurement of Goods and Services, as attached, to comply with the Local Government (Functions and General) Regulations 1996.			Danielle Hurstfield - Manager Administration and Governance	Y	17/05/2019		Available on website - Item Finalised
OCM 2019-02-28		MINUTE NO. 015/2019	That Council advertise notice of intention to dispose of the ex-Curtin Accommodation Block 2 to the Derby Turf Club in accordance with Section 3.58 of the Local Government Act 1995.			Ross Sullivan - Manager Community Services	Y			
OCM 2019-02-28		MINUTE NO. 018/2019	That Council: 1. As pursuant to Section 6.26 2(g) of the Local Government Act. 1995, approve the Rate Exemption Application for A900252, A900572 and A900430. 2. As pursuant to Section 6.12 of the Local Government Act 1995, write off \$6,103.03 being rates already paid to the properties for 2018/19 Billing period and refund credits to the company on approval. 3. Foundation Housing are to reapply for the rate exemption on all properties before the end of every financial year to maintain status. If application is not received, full rates will be charged to properties.			Emma Gugerri - Finance Officer Myre Henry - Finance Manager				
OCM 2019-03-28	4160	MINUTE NO. 12/19	That Council: 1. Adopt Reviewed Policies: AF7 GPS Fleet Tracking AF21 Fire Control Officers Authorities AF30 Legal Representation Costs Indemnification 2. Rescind TP5 Radio Masts and provide formal notification in accordance with Town Planning Scheme No. 5 3. Note TP7 Minimum Finished Floor Level for New Buildings (other than outbuildings) Fitzroy Crossing and Camballin requires further review and will be presented to the Compliance and Strategic Review Committee at a later date. 4. AF23 Provision of Staff Housing be put on hold until commencement of new CEO to be reviewed with Workforce Plan. 5. Adopt reviewed policy AF33 – Regional Price Preference noting it supports existing practice; and 6. Consult with the community on the definition of 'local business' and that policy AF33 be referred back to the Compliance and Strategic Review Committee after consultation.			Danielle Hurstfield - Manager Administration and Governance	N	17/05/2019		Item Finalised Updated website
OCM 2019-03-28	4160	MINUTE NO. 13/19	That Council adopt the draft Customer Service Charter attached.			Danielle Hurstfield - Manager Administration and Governance	N			Investigation currently underway to provide reporting functions to both Officers and Compliance & Strategic Review Committee. Report structure to be finalised by end August with reporting to CSRC to commence September 2019
OCM 2019-03-28	5122	MINUTE NO. 14/19	That Council adopts by ABSOLUTE MAJORITY the 2018-2019 budget review, as attached to this report with no budget amendments.			Myra Henry - Manager Finance			N14874 - Emailed to the Department	Item Finalised
OCM 2019-03-28	6055	MINUTE NO. 15/19	1. That the Council endorses the Draft Minute of Consent Orders and Draft Minute of Consent Determination (dated 5 March 2019) for the Bunuba # 2 'Part B' Native Title Application; and 2. That Council by Absolute Majority delegates authority to the Chief Executive Officer to authorise Council's Solicitor on the Federal Court Record to execute the Minute Consent Determination as it applied to the Bunuba # 2 'Part B' Native Title Application on the condition there is no further significant amendments to the document that would adversely impact upon the Shire; and 3. That Council by Absolute Majority delegates authority to the Chief Executive Officer and Shire President to affix the Common Seal of the Shire of Derby/West Kimberley to the final version of the Bunuba # 2 'Part B' Native Title Application on the condition that the final version of the document does not include any significant amendment to the draft document dated 5 March 2019 that would adversely impact upon the Shire; and 4. That Council by Absolute Majority delegates authority to the Chief Executive Officer to authorise Council's Solicitor on the Federal Court Record to execute any procedural documents on behalf of the Shire that may be required to assist with the progression of the matter towards the Consent Determination Hearing.			Noel Myers - Manager Planning	N			awaiting further instruction from federal court concerning date of consent determination

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OCM 2019-03-28	6055	MINUTE NO. 16/19	1. That Council endorses the Draft Minute of Consent Orders and Draft Minute of Consent Determination (dated 4 March 2019) for the Mayala # 2 Native Title Application; and 2. That Council By Absolute Majority, delegates authority to the Chief Executive Officer and Shire President to execute the final version of the Minute of Consent Orders and Minute of Consent Determination as it applies to the Mayala #2 Native Title Application documents and affix the Common Seal of the Shire of Derby/West Kimberley to those documents as required on the condition that there is no significant amendment to the document that would adversely impact upon the Shire and further authorises the Chief Executive Officer and the Shire President to execute any procedural documents associated with the progression of the matter towards the Consent Determination Hearing.			Noel Myers - Manager Planning	N			awaiting further instruction from federal court concerning date of consent determination
OCM 2019-03-28	0490 - Ports	MINUTE NO. 17/19	That Council; 1. Award tender T11-2018 for Maintenance work at the Derby Wharf as follows; a) Parts A – Handrail replacement and Part B – Shed Repairs to H&M Tracey b) Part C – Fender Replacement on Berth 2 to the Pacific Construction Group and should a contract fail to be signed and executed for this component that the work be re-tendered. 2. Note the contractual obligations for consideration in the 2019/2020 budget			Wayne Neate - Director Technical and Development Services	Yes		File 0490 Contract document in safe	Works Finalised
OCM 2019-03-28	107880	MINUTE NO. 20/19	That council issue and order under section 110 of the Building Act 2011 requiring the building to be vacated and then removed as per section 112 (2) (g) (ii) and (vi) of the Building Act 2011.			Wayne Neate - Director Technical and Development Services				
OCM 2019-03-28		MINUTE NO. 23/19	That Item 18.2 lay on the table pending further consideration and be resubmitted to the next Ordinary Council Meeting on 18 April 2019.			Wayne Neate - Director Technical and Development Services				
OCM 2018-03-28			Garduwa Service Agreement: Council noted the service agreement has been finalised on the existing terms of: - Cash contribution of \$35,000 - 2 hours (with conditions) to the market value of \$30,000 The Chief Executive Office advised this agreement is able to be executed by the Chief Executive Office on the basis of a previous direction of Council.			Wayne Neate - Director Technical and Development Services				
OCM 2019-04-18	4160		That the Compliance and Strategic Review Committee: 1. Adopt Reviewed Policies: AF37 Defence Reservist/Volunteer Emergency Service Leave W3 Underground Public Utilities/Services that Cross Council Controlled Thoroughfares 2. Defer: TP10 Transportable/Relocated Dwellings to the May 2019 Compliance and Strategic Review Committee. W2 Derby Townsite Streetscape until after the adoption of the Community Strategic Plan TP8 Town Centre Development Policy – for inclusion in major review in conjunction with preparation of New Town Planning Scheme. AF35 Establishment of Leases and User Agreements – until after review of existing Leases, MOU's and agreements in May 2019 3. That the recommendations above be presented to Council for adoption. In Favour: Crs Geoff Haerewa, Paul White, Denise Andrews, Peter Coggins,			Danielle Hurstfield - Manager Administration and Governance	Y	17/05/2019		Item Finalised Updated website

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OCM 2019-04-18	5151		That Council BY AN ABSOLUTE MAJORITY: 1. ENDORSES the 2017-18 Annual Financial Report of the Shire of Derby/West Kimberley and the accompanying 2017-18 Audit Report, as attached to this report, and recommends adoption by Council; 2. NOTES the Auditor's Management Report to the Compliance and Strategic Review Committee for the year ended 30 June 2018 supplied by Council's Auditor, Mr Greg Godwin of Moore Stephens (WA) Pty Ltd. 3. If required the Compliance and Strategic Review Committee will prepare and provide a report to the Minister within 3 months addressing any significant matters identified in Auditor's Management Report stating what actions the Shire will take to resolve the significant issues. 4. NOTES the			Myra Henry - Manager Finance	N		N14943 - Emailed to the Department	Report to CSRC for consideration 16/5/2019
OCM 2019-04-18	4280		That Council, 1. Increase the Presidential allowance for the 2018/2019 financial year from \$40,000 to \$62,727. 2. Determine that the increase in the allowance is to be paid retrospectively to the president from 1st July 2018. 3. Reallocate \$22,727 from account number 410102 Members of Council – core services materials and contracts to account to account number 410107- Presidential allowance.			Acting CEO Myra Henry - Manager Finance		21/06/2019	Synergy record left 46889 Paid 21/6/2019	Item Finalised
OCM 2019-04-18	0140		That Council 1. Defer this item until such time as negotiations are completed to the satisfaction of Council.			Acting CEO Danielle Hurstfield - Manager Administration and Governance				
OCM 2019-04-18	7190		That Council: 1. Supports the Regional Waste Management Plan 2018 – 2023 in line with the Kimberley Regional Group recommendations.			Stuart Martin - Acting Director Technical and Development Services				
OCM 2019-04-18	A500003		1. That Council by Absolute Majority delegates authority to the Chief Executive Officer to issue Development Approval for the Alterations and Additions to the Bell Gorge Wilderness Camp located on portion of Reserve 40571, Lot 216 Gibb River Road as shown on the application and plans subject to the following conditions; (a) Receipt and confirmation from the Department Fire and Emergency Services that they have endorsed both the Bushfire Management and Bushfire Emergency Plans as they apply to the subject development; (b) All development being consistent with the advice and recommendations of Department of Fire and Emergency Services endorsed Bushfire Management and Bushfire Emergency Plans.			Noel Myers - Manager Planning Services	N			Approval issued post receipt of advices from DFES re suitability of BMP and BEP - approval issued by CEO under delegation from the Council.
OCM 2019-04-18			That Council approves the increase to the Chief Executive Officers contract specifically Item 12 of Schedule 2 to \$12,500 for re-location expenses.			Acting CEO Danielle Hurstfield - Manager Administration and Governance	Yes			Completed by Wayne Neate - acting CEO

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OCM 2019-05-30			That Council: 1. Supports the proposals included in the rating model as outlined in this report be adopted "in principle" as Council's proposed rating structure for the 2019/2020 financial year, which includes the following proposed rates:- (a) A GRV rate of 13.3772 cents in the dollar for all GRV rated properties; (b) A UV rate of 22.9955 cents in the dollar for all UV rated properties, except those used or coded as used for mining and pastoral purposes; (c) A UV differential rate of 28.4327 cents in the dollar for all those properties predominantly used for mining purposes, or where held as a lease for mining purposes; (d) A UV differential rate of 6.8300 cents in the dollar for all those properties predominantly used for pastoral purposes; (e) A minimum rate of \$1027 for all properties, both GRV valuations and UV valuations. 2. That a provision be included in the budget for the offering of a 2.0% discount on the early payment of rates for the 2019/2020 year. 3. Advertise for public comment, the differential rates and the minimum payments stated in 1 above, as per the requirements of section 6.36 of the Local Government Act 1995. 4. If no submissions are received, apply to the Minister for Local Government for approval to impose differential general rates which are more than twice the lowest differential rate, for the 2019/2020 financial year, as per section 6.33(3) of the Local Government Act 1995.			Myra Henry - Manager Finance			N14858 - Application to Minister	Notice of Intention advertised Submission received and responded to Application to the Minister completed Resubmission of revised Statement of Objects and Reasons. Waiting on Approval Still to adopt the budget and raise rates
OCM 2019-05-30			That Council: 1. Adopts the following budget amendments by ABSOLUTE MAJORITY: (a) Decrease 920142 - Other Property Cost from \$366,100 to \$346,100; (b) Increase 440112 - Expenses - Strategic Services (Area Promotion) from \$17,000 to \$37,000.			Myra Henry - Manager Finance			NA budget amendment in Synergy	
OCM 2019-05-30			That Council pursuant to Town Planning Scheme No.5 APPROVES the application for a proposed Change of Use from Office to Art Gallery at Lot 276 (No.28) Loch Street, Derby in accordance with plans dated 25 February 2019, subject to the following conditions and associated determination advice notes; 1. This approval relates to the Change of Use from Office to Art Gallery as shown on plans dated 25 February 2019. It does not relate to any other development of the site; 2. The parking bays, driveways and access points servicing the development are to be designed and constructed in accordance with Australian Standard for Off-Street Car Parking (AS/NZS 2890.6 as amended) and Off-Street Car Parking for People with Disabilities (AS/NZS 289.6 as amended). Such areas are to be constructed, drained and marked prior to the commencement of use and thereafter maintained to the satisfaction of the Director, Technical and Development Services; 3. The vehicle crossover shall be constructed and sealed to Council specifications to connect the site access to the existing road seal and be designed so as to not impact on existing street drainage system and is to grade into the road seal. Such works are to be installed prior to the use and occupation of the approved use; 4. The applicant is responsible for any upgrade or modification to the existing pedestrian access way that may be affected by the installation of the new crossover required by way of Condition 3 above; Determination Advice Notes: • If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of the determination, the approval will lapse and be of no further effect. • Where an approval has so lapsed, no development must be carried out without further approval of the local government having first been sought			Noel Myers - Manager Planning Services		31/05/2019		DA Notice Compted delivered by hand to applicant 31/05/2019
OCM 2019-05-30			That Council: 1. Recognises the revised scope of the ablation upgrade; and 2. Approves the release of \$10,000 to the West Kimberley Turf Club from the 2018-19 Community Grants Scheme.			Ross Sullivan - Manager Community Services	Y	30/05/2019	Council minutes	
OCM 2019-05-30			That Council: 1. Advise the West Kimberley Turf Club that the accommodation block is available for release to them; 2. Requires prior to the location of buildings on site, all relevant approvals to be obtained. Council Reserves the right to remove those buildings if relevant approvals are not gained			Ross Sullivan - Manager Community Services	Y	6/06/2019	O26948	

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OCM 2019-05-30			That Council: 1. Advise the Derby Speedway Club be advised the accommodation block is available for release to them. 2. Requires prior to the location of buildings on site, all relevant approvals to be obtained. Council Reserves the right to remove those buildings if relevant approvals are not gained.			Ross Sullivan - Manager Community Services	Y	6/06/2019	O26947	
SCM 2019-06-20										
OCM 2019-06-27			That Council: 1. Endorse the Freedom of Information – Information Statement as attached; 2. Requires the Information Statement be published on the Shire of Derby West Kimberley Website; and 3. Requires the CEO to provide a copy of the amended Information Statement to the Information Commissioner.	Information Commissioner advised 5 July 2019 and published to website		Danielle Hurstfield - Manager of Administration and Governance	Y	5/07/2019	O27034 - Copy of Information Statement	Item Finalised
OCM 2019-06-27			That Council 1. Receives and endorses the resolutions of the Kimberley Zone of WALGA and Kimberley Regional Group as attached in the minutes from the Joint Meeting held 11 June 2019; 2. Notes and endorses: (a) Resources to investigate the regional grant funding for Takeaway Alcohol Management Systems (TAMS). (b) The Position Paper – Cattle on Roads (c) The Communications Plan – Tanami Road (d) Group Governance Manual (e) Regional Business Plan – Status Report			Amanda O'Halloran - Chief Executive Officer				
OCM 2019-06-27			That Council approve the attendance of the Shire President, Deputy Shire President, Chief Executive Officer and Cr Kloss and Cr McCumstie to the 2019 WALGA Convention in Perth and Zone Meeting from 5-9 August 2019.			Amanda O'Halloran - Chief Executive Officer				
OCM 2019-06-27			That Council: 1. Approves the branding presented in the Shire of Derby/West Kimberley 2019 Corporate Style Guide. 2. Authorises the implementation of branding across all forms of communication. 3. Include an Acknowledgement of Country on branding.	13 August 2019. Morning tea planned to 'launch' brand with staff internally. Will take place at the Derby Depot and FX Office. Will introduce all new templates and branding.	13-Aug-19	Carlie McCulloch - Executive Services Coordinator	N			22/08/2019 to be completed by 4th September 2019
OCM 2019-06-27			That Council 1. Commits to the inclusion of \$96,077 in the 2019/20 Annual Budget for additional resourcing to support the appointment of the Executive Services Coordinator. 2. Approves the commencement of expenditure from the 1 July 2019, given the Council will not finalise the 2019/20 Annual Budget until August 2019.			Amanda O'Halloran - Chief Executive Officer				Item Finalised
OCM 2019-06-27			That Council, BY AN ABSOLUTE MAJORITY: 1. APPROVES Cr Peter McCumstie's attendance at the Council Meeting held 25 July 2019 via telephone or instantaneous communications in accordance with regulation 14A(1) of the Local Government (Administration) Regulations 1996; 2. APPROVES Perth, Western Australia, as a suitable place for Councillor attendance in accordance with regulation 14A(4) of the Local Government (Administration) Regulations 1996.			Amanda O'Halloran - Chief Executive Officer				Item Finalised
OCM 2019-06-27			That Council by absolute majority 1. Approves the assigning Lot 226, Reserve 35129 Crown Land lease (Derby 4 Kids Inc.) to the Kimberley Enduro Club Inc. 2. Approves the CEO to negotiate further lease period using the Shire's Solicitors Lease Template as the base document. In Association with Minute no 156/2013 3. That the Shire's Solicitors approve the lease prior to the lease being submitted for execution. 4. Delegates to Shire President and CEO to be the signatories on the signing and sealing of the final lease document subject to confirmation of the correct entities. Reason for change: to provide clarification on signed body.			Robert Verboon - Manager Recreation and Aquatic				
OCM 2019-06-27			That Council: 1. Nominate Shire President Geoff Haerewa and Deputy Shire President as the Voting Delegates on behalf of the Shire of Derby/West Kimberley for the WALGA 2019 Annual General Meeting to be held on Wednesday 7 August 2019. 2. Nominate Cr McCumstie and Cr Kloss as Proxy Voting Delegates.			Danielle Hurstfield - Manager of Administration and Governance	Y	3/07/2019	O27025 - Voting Delegate Information	Item Finalised

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OCM 2019-06-27			That Council: 1. Adopts the attached Policy - Public Statements by Councillors and Chief Executive Officer.			Danielle Hurstfield - Manager of Administration and Governance				
OCM 2019-06-27			That Council receives the report on the outcomes of the Annual Electors Meeting held on 30 May 2019 and notes the minutes of that meeting.			Danielle Hurstfield - Manager of Administration and Governance	Y	27/06/2019		Minutes published on website - Item Finalised
OCM 2019-06-27			That the Council endorses the following for the upgrading of the Fitzroy Crossing Airport fencing: 1. The acceptance of the grant from the Commonwealth Department of Industry, Innovation and Science for \$175,000. Council will receive \$140,000 in the 18/19 financial year and \$35,000 in the 19/20 financial year. 2. The acceptance of the grant from the State Department of Transport for \$195,325. Council will receive all of these funds in the financial year 2020/21 unless timing of the grant is brought forward. 3. The sum of \$246,250 be allowed for in the 2019/20 budget with \$195,325 of this amount being refunded as per point 2 of this recommendation.			Wayne Neate - Director Technical and Development Services				In Negotiation with the state Government regarding their portion of the Funding. Meeting on the 21st Aug with Minister Safiotti gave indication that the State would approve \$175,000 which is approximately \$20,000 less than initially proposed.
OCM 2019-06-27			That Council pursuant to Town Planning Scheme No.5 APPROVES the application for a proposed Caretakers Dwelling on a portion of Reserve No. 35129 Lot 226 Worsley Road, Derby subject to the following conditions and associated determination advice notes: (i) This approval relates to the Caretakers Accommodation dwelling as shown on plans dated 31/05/2019. It does not relate to any other development on the site; (ii) The use and occupation of the dwelling is strictly limited to persons directly associated with and responsible for the caretaking and maintenance of the Derby Motocross facility. Determination Advice Notes: • If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of the determination, the approval will lapse and be of no further effect; • Where an approval has lapsed, no development must be carried out without further approval of the local government having first being sought and obtained; • If an applicant or owner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.			Noel Myers - Manager Planning				DA issued to applicant post OCM
OCM 2019-06-27			That Council commit to include \$5,000 in the 2019-20 budget for financial support of the 2019 Kimberley Economic Forum held in Derby and hosted by the Derby Chamber of Commerce.			Ross Sullivan - Manager Community Services	N			Included in budget but not yet adopted
OCM 2019-06-27			That Council; 1. Agree to a one year (12 Month) extension of the Memorandum of Understanding for investigations to occur at the Derby Airport and Derby Wharf with the Derby Infrastructure Joint Venture participants WGPL Property No.3 Pty Ltd and ACE Infrastructure SPV Pty Ltd 2. Authorise the Chief Executive Officer and Shire President to sign and execute the deed of extension by affixing the common seal of the Shire of Derby/West Kimberley.			Wayne Neate - Director Technical and Development Services				22/08/2019 Legal Process is proceeding
SCM 2019-07-05			That Council: 1. Acknowledge and note the submissions received as per ATTACHMENT; 2. Adopt the following advertised 2019/20 Differential Rates for consideration for 2019/20 Budget; GRV General Rate 13.3772 UV General Rate 22.9955 UV Mining 28.4327 UV Pastoral 6.8300 General Minimum Rate for both GRV and UV of \$1027 3. Request the Chief Executive Officer seek Ministerial approval to impose differential general rates which are more than twice the lowest differential rate for the 2019/20 financial year, in accordance with Section 6.33(3) of the Local Government Act 1995.			Amanda O'Halloran - Chief Executive Officer				22/08/2019 - The application is continuing, with a number of queries being asked by the department, The Shire President and CEO have discussed the issue with the Minister and highlighted the importance of the approval proceeding in a timely manner. The Finance Manager is confident the approval will be received prior to the OCM on the 29 August 2019.
OCM 2019-07-25			That Council commits to the inclusion and immediate expenditure of \$17,870.00 in the 2019/20 Annual Budget to undertake the restructure to the final chart of accounts.	Purchase order completed and sent on the 26/07/2019		Amanda O'Halloran - Chief Executive Officer				22/08/2019 Project is underway and due for completion in 8 weeks - anticipating delivery by 30 September 2019

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OCM 2019-07-25			That Council adopts the attached Policies 1. Public Art 2. Memorials in Public Parks and Reserves			Ross Sullivan - Manager Community Services	N			20/08/2019 Engaged McLeods Lawyers to assist development of agreement for artists.
OCM 2019-07-25			That Council by ABSOLUTE MAJORITY 1. Approves the Derby Boxing Club User Agreement as attached for the two (2) year use of the Derby Recreation Centre Squash courts. 2. Approves the assigned Fees and Bonds identified in the Derby Boxing Clubs Recreational Centre User Agreement as follows : • User Agreement Fee \$1815.00 per annum inclusive of 30% indoor utility fee • Facility \$1,000.00 • Key Bond \$100.00 per key			Robert Verboon - Manager Recreation and Aquatic				20/08/2019 User Agreement and Council Resolution is currently with the Derby Boxing Club 09/08/2019 awaiting to hear back for signing and exchange of keys
OCM 2019-07-25			That Council by ABSOLUTE MAJORITY 1. Agree to a 50% reduction in the Lease payments to the 30th June 2020 with a further review in June 2020 prior to an extension of this arrangement. 2. Agree with Air-BP that should there be changes in usage at the Derby Airport which result in an increase of fuel sales by Air-BP that a review of the lease fees be undertaken. 3. Authorise the Chief Executive Officer to sign the agreement with Air-BP in relation to the modified lease payments.			Wayne Neate - Director Technical and Development Services				20/08/2019 BP has been informed and legal process is underway.

6.2 ELECTIONS - CARETAKER POLICY

File Number: 4160

Author: Danielle Hurstfield, Manager Administration and Governance

Responsible Officer: Amanda O'Halloran, Chief Executive Officer

Authority/Discretion: Administrative

SUMMARY

This report provides Council with framework through a draft Policy that establishes clear guidelines in relation to the activities of Elected Members, Shire staff and election candidates during election periods.

DISCLOSURE OF ANY INTEREST

Nil.

BACKGROUND

The Shire of Derby/West Kimberley has not previously had an Elections – Caretaker Policy. Principally, the purpose of the policy is to:

- limit major decision-making that may bind an incoming Council;
- ensure public resources and Council decisions during this period are not seen to be advantageous to Elected Members seeking re-election; and
- ensure the Shire of Derby/West Kimberley's Administration acts impartially in relation to candidates. The Department of Local Government, Sport and Cultural Industries (DLGSC) recommend that Local Governments adopt a policy to cover the 'Caretaker Period' prior to local government elections. The 'Caretaker Period' applies from the close of nominations being 37 days prior to the Election Day in accordance with section 4.49(a) of the Local Government Act 1995, until 6pm on Election Day. For the 2019 election, the 'Caretaker Period' will commence on Thursday 12, September 2019.

STATUTORY ENVIRONMENT:

Local Government Act 1995

Part 4, Division 11 — Electoral offences

4.87. *Printing and publication of electoral material*

- (1) A person who prints, publishes or distributes electoral material or causes electoral material to be printed, published or distributed, commits an offence unless —
 - (a) in the case of all electoral material, the name and address (not being a post office box) of the person who authorised the electoral material appears at the end of the electoral material; and
 - (b) in the case of electoral material that is printed otherwise than in a newspaper, the name and business address of the printer appears at the end of the electoral material.

Penalty: \$2 000.

(2) Subsection (1) does not apply to electoral material on an item included in a prescribed class of items.

(3) In this section —

electoral material means any advertisement, handbill, pamphlet, notice, letter or article that is intended or calculated to affect the result of an election but does not include an advertisement in a newspaper announcing the holding of a meeting;

print includes photocopy or reproduce by any means.

[Section 4.87 amended: No. 49 of 2004 s. 41.]

Part 5, Division 7 — Access to information

5.93. *Improper use of information*

A person who is a council member, a committee member or an employee must not make improper use of any information acquired in the performance by the person of any of his or her functions under this Act or any other written law —

- (a) to gain directly or indirectly an advantage for the person or any other person; or
- (b) to cause detriment to the local government or any other person.

Penalty: \$10 000 or imprisonment for 2 years.

5.103. *Codes of conduct*

(1) Every local government is to prepare or adopt a code of conduct to be observed by council members, committee members and employees.

[(2) deleted]

(3) Regulations may prescribe codes of conduct or the content of, and matters in relation to, codes of conduct and any code of conduct or provision of a code of conduct applying to a local government under subsection (1) is of effect only to the extent to which it is not inconsistent with regulations.

[Section 5.103 amended: No. 49 of 2004 s. 55; No. 1 of 2007 s. 10.]

Local Government (Rules of Conduct) Regulations 1996

Part 2, Division 2 - Rules of conduct: general

8. *Misuse of local government resources*

A person who is a council member must not either directly or indirectly use the resources of a local government —

- (a) for the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the Electoral Act 1907 or the Commonwealth Electoral Act 1918; or
- (b) for any other purpose,

unless authorised under the Act, or authorised by the council or the CEO, to use the resources for that purpose.

POLICY IMPLICATIONS

This is a new policy.

FINANCIAL IMPLICATIONS

There are no financial implications associated with the adoption of this policy.

STRATEGIC IMPLICATIONS

GOAL	OUTCOME	STRATEGY
Goal 4: Good governance and an effective organisation Leadership that provides strategic direction for the community, supported by efficient and effective service delivery	Outcome 4.1: Effective governance and leadership	Strategy 4.1.1: Provide leadership in balancing the needs of the community, government, industry and the environment

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Reputation: Decisions made by an outgoing Council and conduct/motives of elected members, staff and candidates could be called into question	Possible	Moderate	Medium	Adoption of recommendation of policy for Elections – Caretaker to provide framework and guidelines

CONSULTATION

Adopted Caretaker Policies from numerous other Local Governments were reviewed and content discussed with the Western Australian Electoral Commission's Returning Officer.

COMMENT

Good governance principles support the implementation of caretaker provisions and this Policy will further complement the Shire's evolving governance framework. Adoption of the Policy will bring the Shire in line with most other Local Governments who have adopted a similar Policy since first being recommended by DLGSC in 2013. The Policy will be beneficial during the lead up to the October 2019 election by providing a clear set of guidelines to follow and refer to. The policy itself has a detailed procedural element. This component might otherwise be housed separately as an internal procedure but for added external transparency has been retained within the body of the Policy. This approach is consistent with other Local Governments.

The procedural element includes detailed guidance on:

- Information and material published by the Shire, including use of the Shire logo and website;

- Prohibition on public consultation during the caretaker period;
- Attendance and participation at Events/Functions/Meetings;
- Use of Shire resources including the appropriate use of Shire provided email address;
- Access to Council information, electoral information and assistance, media advice, publicity campaigns, restriction on staff making public statements on election issues and the handling of election process queries;

Staff will be provided with the necessary training to implement the policy and ensure operational compliance. Elected members and candidates will be briefed on the new Policy during the candidate information session to be held late August/September so that they can become conversant prior to nominations opening on 5 September 2019.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. **Draft - Elections Caretaker Policy**  

RECOMMENDATION

That Council:

1. **Adopt the Elections – Caretaker Policy attached.**

MOTION

COMMITTEE RESOLUTION CSRC10/19

Moved: Cr Paul White

Seconded: Cr Chris Kloss

That the Committee resolves to lay on the table, Item 6.2 Elections – Caretaker Policy, in order for the policy to be reviewed by the newly elected Council after the Council elections.

In Favour: Crs Geoff Haerewa, Chris Kloss, Andrew Twaddle and Paul White

Against: Nil

CARRIED 4/0

C9 – ELECTIONS CARETAKER POLICY

OBJECTIVE

This Policy establishes protocols for the purpose of avoiding actual and perceived advantage or disadvantage to a candidate in a Local Government Election, through the use of public resources or decisions made by the Council or administration on behalf of the Shire of Derby/West Kimberley during the period immediately prior to an election.

SCOPE

This policy applies to Council Members and Employees during a 'Caretaker Period' relevant to:

- (a) Decisions made by the Council;
- (b) Decisions made under delegated authority;
- (c) Decisions made administratively;
- (d) Promotional materials published by the Shire of Derby/West Kimberley;
- (e) Discretionary community consultation;
- (f) Events and functions, held by the Shire of Derby/West Kimberley or other organisations;
- (g) Use of the Shire of Derby/West Kimberley's resources;
- (h) Access to information held by the Shire of Derby/West Kimberley.

STATEMENT

1. CARETAKER PERIOD PROTOCOLS - DECISION MAKING

The CEO will ensure that:

- (a) At least 30-days prior to a Caretaker Period, the CEO will advise Council Members and employees in writing of the dates that the Caretaker Period commences and concludes.
- (b) Candidates are provided with a copy of this Policy at the time of their nomination for election, to ensure their awareness of the protocols and equitable access requirements.

1.1 Scheduling Significant Local Government Decisions

1. During a Caretaker Period, unless Extraordinary Circumstances apply, the CEO will reasonably ensure that:
 - (a) Council or Committee Agenda, do not include reports and/or recommendations that constitute Significant Local Government Decisions; and
 - (b) Council Forums, Workshops or Briefings, do not list for discussions matters that relate to Significant Local Government Decisions.
2. The CEO shall reasonably ensure that, unless Extraordinary Circumstances apply, Significant Local Government Decisions are either:
 - (a) Considered by the Council prior to the Caretaker Period; or
 - (b) Scheduled for determination by the incoming Council.
3. The CEO shall reasonably ensure that, unless Extraordinary Circumstances apply, Delegated Authority from the Council to the CEO or a Committee is not exercised where the exercise of that

delegated authority relates to a Significant Local Government Decision or an election campaign issue.

1.2 Council Reports Electoral Caretaker Period Policy Statement

1.2.1 Extraordinary Circumstances

1. Council Reports

Where, during a Caretaker Period, the CEO determines that Extraordinary Circumstances apply, the CEO may submit a report on a Significant Local Government Decision for Council's consideration, subject to the report including:

- (a) Details, if applicable, of options for what aspects of the decision are necessary to be made within the Caretaker Period and what aspects may be deferred until after the Caretaker Period.
- (b) An Electoral Caretaker Period Policy Statement, which details why Extraordinary Circumstances apply.

2. Council Forums, Workshops or Briefings

Where, during a Caretaker Period, the CEO determines that Extraordinary Circumstances apply, the CEO may include matters relating to a Significant Local Government Decision for Council Member discussion at Council Forums, Workshops or Briefings.

The CEO is required to provide Council with advice as to why Exceptional Circumstance apply. Details of this advice is to be retained, with the Forum, Workshop or Briefing notes, as a Local Government record.

1.3 Managing CEO Employment

This Policy, prohibits Significant Local Government Decisions relating to the employment, remuneration or termination of the CEO during a Caretaker Period.

The Council is however required to fulfil its obligations as the CEO's employer regardless of a Caretaker Period. Therefore, during a Caretaker Period:

1. The Council may consider and determine:
 - (a) CEO's leave applications;
 - (b) appoint an Acting CEO, where necessary;
 - (c) suspend the current CEO, where appropriate and in accordance with the terms of their contract.
2. The Council may not initiate a new CEO recruitment process or initiate or undertake a CEO performance review process, during a Caretaker Period.

1.4 Delegated Authority Decision Making in Extraordinary Circumstances

During a Caretaker Period, Employees who have Delegated Authority are required to consider if a proposed delegated authority decision may relate, or be subsidiary, to a Significant Local Government Decision or election campaign issue and if so, refer the matter to the CEO for review and consideration in accordance with clause 2.1(3) above.

2 Caretaker Period Protocols - Candidates

Candidates, including Council Members who have nominated for re-election, relevant to an Election Day or Extraordinary Election Day, shall be provided with equitable access to the Shire of Derby/West Kimberley's public information in accordance with s.5.94 of the *Local Government Act 1995*.

The CEO shall ensure that assistance and advice provided to candidates as part of the conduct of the election is provided equally to all candidates.

Council Members nominating for re-election, may access information and assistance regarding the Shire of Derby/West Kimberley's operations and Council matters during a Caretaker Period, but only to the extent necessary to perform their role as a Councillor and limited to matters currently relevant to the Shire of Derby/West Kimberley [refer s.5.92 of the *Local Government Act 1995*].

All election process enquiries from Candidates, including Council Members who have nominated for re-election, will be directed to the Returning Officer, or where the matter is outside the responsibility of the Returning Officer, to the CEO.

2.1 Candidate Requests on behalf of Electors, Residents or Ratepayers

Where a Candidate, including Council Members who have nominated for re-election, requires the assistance of the Administration to respond to a request made by an Elector, Resident or Ratepayer, then the Administration will provide the response directly to the requesting Elector, Resident or Ratepayer and will also advise the candidate of the outcome.

2.2 Candidate Campaign Electoral Materials

Candidates, including Council Members who have nominated for re-election, should note that the Shire of Derby/West Kimberley's official crest or logo may not be used in campaign Electoral Materials without the express permission of the Shire of Derby/West Kimberley.

2.3 Candidate attendance at Meetings

To ensure equitable access to information about Council's decision making during a Caretaker Period, the CEO shall ensure that Candidates, who are not sitting Council Members, are advised of Ordinary and Special Council Meetings (if open to the public) called and convened during a Caretaker Period; providing each Candidate with a copy of the meeting agenda at the time it is distributed to Council Members.

For the purposes of transparency and the benefit of the public gallery, Candidates are requested to identify themselves as an election candidate prior to asking a question or making a statement at a Council or Committee meeting.

3 COUNCIL MEMBER CARETAKER PERIOD PROTOCOLS

3.1 Access to Information and Advice

During a Caretaker Period all Council Members will scrupulously avoid using or accessing Shire of Derby/West Kimberley information, resources or employee resources and expertise for the purpose of gaining electoral advantage or disadvantage relevant to their own candidacy or any other person's candidacy [*refer s.5.93 of the Local Government Act 1995*].

During a Caretaker Period, all Council Member requests for information and advice from the Shire of Derby/West Kimberley will be reviewed by the CEO and where the subject of the information or advice is considered as relating to an election campaign issue, the CEO will either make a determination, or refer the request for Council's determination, as to if the information or advice is/is not to be provided, including if information is provided to one candidate, or if that information is also to be provided to all candidates (i.e. including candidates who are not current Council Members).

3.2 Media and Publicity

During a Caretaker Period, all Council Member requests for media advice or assistance, including Council Members who have nominated for re-election, will be referred to the CEO for review.

The CEO will only authorise Council Member access to media advice or assistance where, in the CEO's opinion, the subject matter is relevant to the Shire of Derby/West Kimberley's objectives or operations and is not related to an election campaign purpose or issue or to the Council Member's candidacy or the candidacy of another person.

3.3 Council Member Business Cards, Shire of Derby/West Kimberley Printed Materials

Council Members must ensure that Shire of Derby/West Kimberley business cards and Local Government printed materials are only used for purposes associated with their role as a Councillor, in accordance with section 2.10 of the *Local Government Act 1995*.

Council Members are prohibited from using Shire of Derby/West Kimberley business cards or printed materials at any time, including times outside a Caretaker Period, for any election campaign purpose, either in support of their own candidacy or the candidacy of another person.

3.4 Council Member Participation in Events and Functions

During a Caretaker Period Council Members may continue to fulfil their role through attendance at events and functions hosted by external bodies.

3.5 Council Member Delegates to External Organisations

At any time, including times outside of a Caretaker Period, Council Members who are the Council's appointed delegate to an external organisation, must not use their attendance at an external organisation's meeting, event or function for any purpose associated with an election campaign purpose, including; recruiting campaign assistance or to promote their own candidacy or the candidacy of another person.

3.6 Council Member Addresses/Speeches

Excluding the Shire of Derby/West Kimberley and Deputy Shire President, when fulfilling their functions prescribed in sections 2.8 and 2.9 of the *Local Government Act 1995*, Council Members who have nominated for re-election, shall not be permitted to make speeches or addresses during a Caretaker Period at events or functions organised or sponsored by the Shire of Derby/West Kimberley, unless expressly authorised by the CEO.

In any case, the Shire President, Deputy Shire President and Council Members are prohibited from using an official speech or address during a Caretaker Period to promote an election campaign purpose.

3.7 Council Member Misuse of Local Government Resources

A Council Member who uses Shire of Derby/West Kimberley resources for the purpose of persuading electors to vote in a particular way is a "misuse of Local Government resources" breach in accordance with Regulation 8 of the *Local Government (Rules of Conduct) Regulations 2007*.

This prohibition on misuse of Local Government Resources for electoral purposes applies at all times and is not only applicable to a Caretaker Period.

For clarity, Local Government resources includes, but is not limited to: employee time or expertise, Shire of Derby/West Kimberley provided equipment, information and communication technologies, stationery, hospitality, images, communications, services, reimbursements and allowances provided by the Shire of Derby/West Kimberley.

4 SHIRE OF DERBY/WEST KIMBERLEY PUBLICITY, PROMOTIONAL AND CIVIC ACTIVITIES

Publicity campaigns and promotional activities during a Caretaker Period may be undertaken only for the purposes of:

- (a) Promoting Shire of Derby/West Kimberley services and activities, where such promotion do not relate to an electoral campaign issue and would otherwise be undertaken as part of normal operations; and,
- (b) Conducting the Election and promoting Elector participation in the Election.

All other, publicity and promotional activities of Shire of Derby/West Kimberley initiatives will be, where reasonably practicable, avoided during the Caretaker Period, including the announcement of Significant Local Government Decisions, made prior to the commencement of a Caretaker Period or proposed to be made after a Caretaker Period.

The CEO may determine if Exceptional Circumstances apply and if a Significant Local Government Decision announcement is necessary during a Caretaker Period.

4.1 Civic Events and Functions

The Shire of Derby/West Kimberley will avoid the scheduling of Civic Events and Functions during a Caretaker Period, which may give rise to any actual or perceived electoral advantage to Council Members who have nominated for re-election.

Where the Shire of Derby/West Kimberley is required to schedule a Civic Event or Function during a Caretaker Period at which Council Members would usually be invited, then all Candidates will also be invited to attend and will be acknowledged as candidates immediately following any acknowledgement provided to Council Members. For example; Candidates will be introduced at the function immediately following the introduction of Council Members.

4.2 Shire of Derby/West Kimberley Publications and Communications

All Shire of Derby/West Kimberley publications and communications distributed during a Caretaker Period must not include content that:

- (a) may actually, or be perceived to, persuade voting in an election; or
- (b) is specific to a candidate or candidates, to the exclusion of other candidates;
- (c) draws focus to or promotes a matter which is a Significant Local Government Decision or which is an electoral campaign issue.

All Shire of Derby/West Kimberley publications and communications proposed to occur immediately prior to, throughout or during, a Caretaker Period must be reviewed and approved by the CEO prior to publication or distribution.

4.3 Shire of Derby/West Kimberley Website and Social Media Content

1. During the Caretaker Period, this Policy applies to content proposed for publication on the Shire of Derby/West Kimberley's website and social media channels.

Website and social media content regarding Council Members will be limited to: Council Member names, contact details, membership of committees and Council appointments as Shire of Derby/West Kimberley Delegates on external committees and organisations however, all other biographical information related to a sitting Council Member who is also a candidate will be removed from public access for the duration of the Caretaker Period.

The Candidate Election Profiles prescribed in s.4.49(b) of the Local Government Act 1995, may also be published on the Shire of Derby/West Kimberley's website and social media.

2. Website and social media content, published prior to a Caretaker Period, will not be subject to this Policy.
3. New website or social media content which relates to Significant Local Government Decisions or election campaign issues will not be published during a Caretaker Period, unless Exceptional Circumstances apply.
4. Content posted by the public, candidates or Council Members on the Shire of Derby/West Kimberley's social media channels, which is perceived as candidate election campaign material or promotes a candidate or candidates will be removed.

4.4 Community Consultation

The Shire of Derby/West Kimberley will undertake planned community consultation (discretionary and legislative) during a Caretaker Period, unless the consultation relates to a Significant Local Government Decision or potentially contentious election campaign issue.

Definitions

'Caretaker Period' means the period of time prior to an Election Day, specifically being the period from the close of nominations (37 days prior to the Election Day in accordance with s.4.49(a) of the *Local Government Act 1995*) until 6.00pm on Election Day.

'CEO' means the Chief Executive Officer of the Shire of Derby/West Kimberley.

'Election Day' means the day fixed under the *Local Government Act 1995* for the holding of any poll needed for an election. For the purposes of this Policy, 'Election Day' meaning generally excludes an Extraordinary Election Day unless otherwise specified in this Policy.

'Electoral Material' includes any advertisement, handbill, pamphlet, notice, letter, email, social media post or article that is intended or calculated to affect an Election Day result, but does not include:

- (a) An advertisement in a newspaper announcing the holding of a meeting (s.4.87(3) of the *Local Government Act 1995*); or
- (b) Any materials exempted under Regulation 78 of the *Local Government (Elections) Regulations 1997*; or
- (c) Any materials produced by the Shire of Derby/West Kimberley relating to the election process by way of information, education or publicity, or materials produced by or on behalf of the Returning Officer for the purposes of conducting an election.

'Events and Functions' including gatherings for the purpose of discussion, review, acknowledgement, communication, consultation, celebration or promotion, of any matter relevant to the Shire of Derby/West Kimberley and / or its stakeholders and may take the form of conferences, workshops, forums, launches, promotional activities, social occasions such as dinners and receptions, including; gatherings coordinated or facilitated by the Shire of Derby/West Kimberley or an external entity.

'Extraordinary Circumstances' including a circumstance that requires the Council to make or announce a Significant Local Government Decision during the Caretaker Period because, in the CEO's opinion, delaying the decision or announcement to occur after the Caretaker Period has reasonable potential to:

- (a) incur or increase legal, financial and/or reputational risk; or
- (b) cause detriment to the strategic objectives of the Shire of Derby/West Kimberley.

'Significant Local Government Decision' includes any decision:

- (a) Relating to the employment, remuneration or termination of the CEO or any other designated Senior Employee [s.5.37], other than a decision to appoint an Acting CEO, or suspend the current CEO (in accordance with the terms of their Contract of Employment), pending the Election Day result;
- (b) Relating to the Shire of Derby/West Kimberley entering into a sponsorship arrangement with a total Shire of Derby/West Kimberley contribution that would constitute Significant Expenditure, unless the Council resolved "in principle" support for the sponsorship prior to the Caretaker Period taking effect and sufficient funds are allocated in the Annual Budget;
- (c) Relating to the Shire of Derby/West Kimberley entering into a commercial enterprise as defined by Section 3.59 of the *Local Government Act 1995*;

- (d) That would commit the Shire of Derby/West Kimberley to Significant Expenditure or actions that, in the CEO's opinion, are significant to the Local Government operations, strategic objectives and / or will have significant impact on the community,
- (e) To prepare a report, initiated by the Administration, a Council Member, candidate or member of the public that, in the CEO's opinion, may be perceived as or is actually an election campaign issue;
- (f) Initiated through a Notice of Motion by a Council Member, where the effect of that motion will change the status quo or, in the CEO's opinion, may be relevant to the circumstances described in sub-clauses (a) to (e) above.
- (g) That adopts a new, or significantly changes an existing, policy, service or service level that incurs Significant Expenditure, unless the decision is necessary to comply with legislation.
- (h) That initiates or adopts a new Local Planning Scheme, amendment to a Local Planning Scheme or Planning Policy.
- (i) Significant Local Government Decision does NOT include any decision necessary in response to an Emergency, either declared by the State or Federal Government or by the Shire President in accordance with s.6.8(1)(c) of the *Local Government Act 1995*.

'Caretaker Protocol' means the practices or procedures prescribed in this Policy.

'Public Consultation' includes a process which involves an invitation to individuals, groups, organisations or the wider community to provide comment on a matter, proposed action or proposed policy which may be perceived as or is actually an electoral / campaign issue, but does not include statutory consultation / submission periods prescribed in a written law.

Relevant Legislation:	<i>Local Government Act 1995</i> Part 4, Division 11 — Electoral offences, Section 4.87 Part 5, Division 7 — Access to information, Sections 5.93 and 5.103 <i>Local Government (Rules of Conduct) Regulations 1996</i> Part 2, Division 2 - Rules of conduct: general, Section 8
Related Documents:	Shire of Derby/West Kimberley Code of Conduct
Related Local Law:	
Related Policies:	
Last Reviewed:	
Next Review Date:	
Adopted:	

6.3 REPORT ON MATTERS IDENTIFIED AS SIGNIFICANT IN THE 2018/19 AUDIT REPORT

File Number: 4105

Author: Amanda O'Halloran, Chief Executive Officer

Responsible Officer: Amanda O'Halloran, Chief Executive Officer

Authority/Discretion: Executive

SUMMARY

To provide the Compliance and Strategic Review Committee with a report on the significant adverse trends in the financial position and in the financial management practices of the Shire, reported by the Shires Auditors in the 2018/19 Annual Audit.

Changes to section 7.12A of the Local Government Act 1995 states that a Local Government must prepare a report addressing any matters identified as significant by the auditor. The Shire is required to prepare a report stating what action it has taken or intends to take with respect to each of those matters.

DISCLOSURE OF ANY INTEREST

Nil.

BACKGROUND

The Department of Local Government, Sport and Cultural Industries (DLGSC) wrote to council on the 12 July 2019 to highlight the requirement of Council to prepare a report addressing any matters identified as significant by the auditor in the annual audit report and stating what action the Local government has taken or intends to take with respect to each of those matters. The amendment came into effect in 2017, and with the changeover in CEO's the requirement to report to Council has not been attended to.

7.12A. Duties of local government with respect to audits

- (4) A local government must —
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

The Annual Audit Report for 2017/18 was reported to the 18 April 2019 Compliance and Strategic Review Committee and the Ordinary Meeting of Council held on the same date. The significant adverse trends in the financial position and in the financial management practices of the Shire were identified as follows:

- Structural deficit in the operating results for the last two years;
- Deterioration of the Operating Surplus Ratio;

- Inability to reconcile year end position on a timely basis;
- Preparedness for the auditors visit;
- Inability to respond to requests for information in a timely manner; and
- Quality of organisation and coordination of provided information.

The Shire did provide a response and action report within the required timeframes, however the action plan had not formally been presented to Council and was not endorsed by the Compliance and Strategic Review Committee, this requirement is being attended to in this item.

The Auditors reported a structural deficit in the operating results in the 2016/17 annual audit as well and this to date has not been formally addressed. As a result of the structural deficit the Shires Operating Surplus Ratio has deteriorated and the DLGSC is requiring the Shire to outline the actions it will undertake to address these issues.

POLICY IMPLICATIONS

As a result of the report from the auditor and the identified issues, the Shire will be required to undertake a review of the relevant policies and ensure that they are tailored to ensure that the statutory and management outcomes of the Shire operations are maintained.

STATUTORY IMPLICATIONS

Local Government Act 1995

7.12A. Duties of local government with respect to audits

- (4) A local government must —
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

Local Government (Financial Management) Regulations 1996

50. Financial ratios to be included in annual financial report

- (1) The annual financial Report is to include, for the financial year covered by the annual financial report and the 2 preceding financial years —
 - a. The current ratio; and
 - b. The asset consumption ratio; and
 - c. The asset renewal funding ratio; and
 - d. The asset sustainability ratio; and
 - e. The debt service cover ratio; and
 - f. The operating surplus ratio; and
 - g. The own source revenue coverage ratio.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

GOAL	OUTCOME	STRATEGY
Goal 4: Good Governance and an effective organisation	Outcome 4.1: Effective Governance and Leadership	Strategy 4.1.4 Ensure governance policies and procedures are in accordance with legislative requirements.

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Legal & Compliance: Failure to fulfil compliance requirements (statutory, regulatory)	Likely	Moderate	Medium	The Shire and Council are committed to implementing initiatives to support the Shires operations improve and become sustainable into the future.

CONSULTATION

Department of Local Government, Sport and Cultural Industries (DLGSC), Shire of Derby/West Kimberley Councillors and Senior Staff, Moore Stephens.

COMMENT

The Shire of Derby/West Kimberley has undergone significant management changes since December 2018, this has been resolved in June 2019 with the appointment of Amanda O'Halloran as CEO. The Council has directed the CEO to ensure that there is a renewed focus on compliance and sustainable financial management. The Audit Report and the Department of Local Government, Sport and Cultural Industries recent letter highlight a number of significant concerns and practices that have recently lead to many changes in the Council. The new initiatives implemented over the last 12 months include, but are not limited to:

- Implementation of the ATAIN Governance Management System; and
- Improved compliance in Records Management and the adoption of an approved Records Management Plan, resulting in an improved internal culture in regards to Records Management; and
- Implementation of Synergy System Tools to support service mapping, and
- Review of Documented Policies and Procedures
- Whole of Staff training in Policies and Procedures and implementation of renewed Induction Process; and
- Implementation of Manager of Administration and Governance with associated resources; and
- Council implemented a monthly Compliance and Strategic Review Committee in October 2018; and

It is the intention of the new Administration and Council direction to improve compliance and increase Elected Member Engagement and Strategic Decision Making. This will be the major focus of the organisation over the next 12 months.

Please find attached the Shires comments to concerns raised and considered realistic timeframes for correction or implementation of internal controls where required to improve compliance and general business administration.

Significant Structural Deficit

Operating revenue has shown a steady and marked decline since 2011/12. Operating revenues have been in decline due to a number of factors namely, loss of income from airport operations (flights have ceased into Derby), reduction in FAGS Grant (approx. \$1M reduction over the last few years), reduction in fees and charges from the loss of substantial business operations in the Shire and reduction in rates due to cessation of mining operations (Pluton and Kimberley Diamond Mine closures). Unfortunately the operating expenditure has not undergone corresponding decreases, due to the pressures of maintaining services to Derby and Fitzroy and supporting 50 Aboriginal Communities in trying and often complex climatic conditions (Wet Season) and this is demonstrating concerning trends for the Shire into the future.

The Shire Administration and Council are aligned in the plan for the future and the commitment to improving the Shires financial performance over the next 3 years.

The Council will receive for adoption the 2019/20 Annual Budget and Long Term Financial Plan at the Council Meeting on the 29 August 2019, which demonstrates a serious commitment to a reduction in expenditure, the Council has also committed to a major review of its IPR Framework and the supporting and corresponding documents in an effort to further outline productivity and financial sustainability measures in conjunction with the community.

Operating Surplus Ratio

The Operating Surplus ratio is explained in the guidelines as, "A key indicator of a local governments financial performance is measured by the 'Operating Surplus Ratio'. If a local government consistently achieves a positive operating surplus ratio and has a soundly based long term financial plans showing that it can continue to do so in the future, having regard to asset management and the community's service level needs, then it is considered financially sustainable.

A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt.

A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

The guideline states:

$$\text{Operating Surplus Ratio} = \frac{\text{Operating Revenue minus Operating Expenses}}{\text{Own Source Operating Revenue}}$$

Purpose: This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes.

Standards: Basic Standard between 1% and 15% (0.01 and 0.15)
Advanced Standard > 15% (>0.15).

Definitions: Operating revenue – Means the revenue that is operating revenue for the purposes of the Australian Accounting Standards (AAS), excluding grants and contributions for the development or acquisition of assets.

Operating expense – Means the expense that is operating expense for the purposes of the AAS.

Own source operating revenue – Means revenue from rates and service charges, fees and user charges, reimbursements and recoveries, interest income and profit on disposal of assets.

The 2017/18 Annual report at Note 26 Financial Ratios shows:

Operating Surplus Ratio

2018	2017	2016
(1.51)	(0.71)	(0.84)

Each year's Operating surplus ratio is made up of:

Operating revenue minus operating expense

Own source operating revenue

2018	2017	2016
<u>(16,392,988)</u>	<u>(7,360,981)</u>	<u>(10,982,117)</u>
10,853,878	10,444,154	13,017,361

Operating revenue excludes grants that are for the development or acquisition of assets and contributions for the development or acquisition of assets. Ongoing deficits will reduce the ability of a local government to maintain operational service levels and its asset base.

A basic standard can only be achieved, as shown by the formula, by achieving a positive operating revenue less operating expense amount. Own source revenue raising ability and operational expenditure levels should be examined to achieve this requirement. The Shire Administration will work with Council to review service levels and operational expenditure over the coming 12 months and working together with the Community will look to ensure sustainable strategies are implemented through Council to work to improve Councils finances going forward.

See attached Guidelines further explain ratio calculations.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. **Guidance notes Local Government Financial Ratios** [↓](#) 
2. **Report on Matters Identified as Significant in 2017/2018 Audit Report** [↓](#) 

COMMITTEE RESOLUTION CSRC11/19

Moved: Cr Chris Kloss

Seconded: Cr Paul White

That the Compliance and Strategic Review Committee recommend Council

- 1. Endorse the report by Management on the matters identified as significant by Moore Stephens Auditors Report for 2017-2018; and**
- 2. That it is forwarded to the Department of Local Government, Sport and Cultural Industries and published on the Shires Website as required by section 7.12A duties of Local government with respect to audits.**

In Favour: Crs Geoff Haerewa, Chris Kloss, Andrew Twaddle and Paul White

Against: Nil

CARRIED 4/0

The logo for Moore Stephens, featuring the company name in a bold, sans-serif font with a blue horizontal line underneath. The background of the entire page is a grayscale photograph of classical columns.

MOORE STEPHENS

Guidance Series

Short Guide to Financial Ratios

May 2019

About the Short Guide Series:

This document and others in the Moore Stephens Short Guide Series are intended as a guide to good practice.

They are not designed to be a definitive authority on the various topics. Rather, as the name suggests, they are a guide to assist both Council and management alike.

They are based on the author's many years experience within the local government industry. They should be interpreted with this in mind.

www.moorestephens.com.au

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1.0 Overview

Financial ratios are designed to provide users of financial information a clearer picture of the performance and results as well as a comparison across periods.

The purpose of this guide is to:-

- assist the Council and management group of local governments gain a greater understanding of the individual ratios; and
- assist with understanding what constitutes a good or poor ratio.

Over time, it has become apparent inconsistencies in the calculation of the ratios occur. If ratio information is to be meaningful, then it is important it is prepared both accurately and consistently.

The ratios selected in this guide are the seven currently defined in Local Government (Financial Management) Regulation 50 and required to be disclosed in the annual financial report. These are explained in detail in the various sections which follow.

Whilst these ratios are a useful guide, it should be remembered there are many indicators of the financial position of a local government.

Each ratio should not be considered in isolation.

Rather, they should all be assessed in context of the particular local government's circumstances and each considered as part of the picture.

A picture with both good and poor ratios may indicate some remedial policies need to be implemented.

A picture with nearly all poor ratios may indicate serious financial repairs are needed.

Local Government (Financial Management) Regulation 50 (1a) allows ratios to be disclosed either as a percentage or as a factor of one.

Our guide uses risk indicators which correspond to the standards established by the Department of Local Government, Sport and Cultural Industries (DLGSCI) and contained within *Local Government Operational Guidelines – Number 18* issued in June 2013.

We have also detailed the Office of Auditor General (OAG) threshold when assessing whether a Local Government meets the basic standard or not.

For each ratio, we have also provided comments and information relating to potential problems with interpretation or financial reporting.

Please note, our comments are in relation to the basic standard established by the DLGSCI. The OAG's basic standard is used for assessing in an audit report context and is highlighted for information only.

NOTE: THIS GUIDE HAS BEEN UPDATED AND IS CURRENTLY EFFECTIVE FROM 1 JULY 2012.

FOR DETAILS OF RATIOS APPLICABLE FOR THE YEAR ENDED 30 JUNE 2012 AND PRIOR YEARS, PLEASE REFER TO EARLIER VERSIONS OF THIS GUIDE.

Should you have any queries in relation to this guide, please contact Russell Barnes or Greg Godwin of Moore Stephens by:

Phone: 9225 5355
Email: rjbarnes@moorestephens.com.au
ggodwin@moorestephens.com.au



2.0 Current Ratio

2.1 Current Ratio

$$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$$

Current Assets - total current assets as shown in the balance sheet

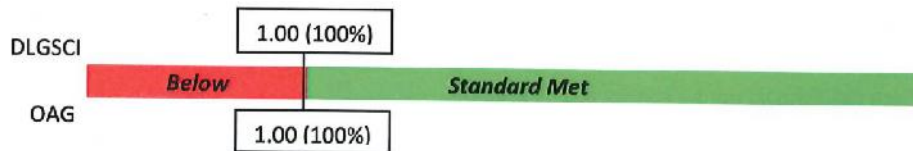
Current Liabilities - total current liabilities as shown in the balance sheet

Liabilities Associated with Restricted Assets – the lesser value of a current liability or the cash component of restricted assets held to fund that liability

Interpretation:

This ratio is a measure of short term (unrestricted) liquidity. That is, the ability of the local government to meet its short term financial obligations from unrestricted current assets as and when they fall due.

Risk Indicators:



Standard met – 1.00 (100%) or greater

A ratio of greater than 1.00 (100%) indicates the local government has more current assets than current liabilities.

Below standard – Less than 1.00 (100%)

If less than 1.00 (100%), current liabilities are greater than current assets and the local government may have a short term funding issue.

Comment:

Provided restricted assets are excluded correctly, it is a very useful indicator of the “true” financial position of the local government, particularly in the short term.

As a general rule, when the current ratio of a local government is calculated at less than one (100%) it indicates a short term funding issue. However, it also needs to be considered in context of the overall financial position.

If monitored correctly during the course of the year (particularly with the benefit of comparative historical information) it is a good indicator for when follow up action is necessary.



2.0 Current Ratio (Continued)

2.1 Current Ratio (continued)

Potential Problems for Financial Reporting:

Errors in calculation are often made with this ratio as balances which should be included are not (or vice versa).

- As this is the current ratio it only considers **current** assets and **current** liabilities;
- Only make a deduction for current liabilities associated with restricted assets if there are restricted assets associated with the liabilities in question;
- If the restricted account balance is greater than the current liability amount associated with it, you may only deduct up to the amount of the liability;
- If the liability amount associated with the restricted account balance is greater than the restricted account balance itself, you may only deduct up to the amount of the restricted account; and
- If a restricted account is for one purpose only (eg long service leave) you may only deduct the current liability in respect to it (ie current portion of long service leave liability). The current liability for annual leave cannot be deducted in this instance.

NOTE: On occasions, anomalies may arise due to heavy loan repayments in the twelve months following the point of calculation of the current ratio. This will effectively inflate the level of current liabilities when in fact they are not necessarily due at the point of calculation. They are due over the course of the next twelve months and, in accordance with budgeting protocol, are budgeted to be funded from sources in the following financial year.

Under the current definition it is not possible to adjust for this in the "official" ratio. In these circumstances you may wish to do so to determine the "underlying" ratio for illustrative purposes.



3.0 Asset Ratios

3.1 Asset Consumption Ratio

$$\frac{\text{depreciated replacement cost of assets}}{\text{current replacement cost of depreciable assets}}$$

Depreciated Replacement Cost of Assets – the meaning given in Australian Accounting Standards

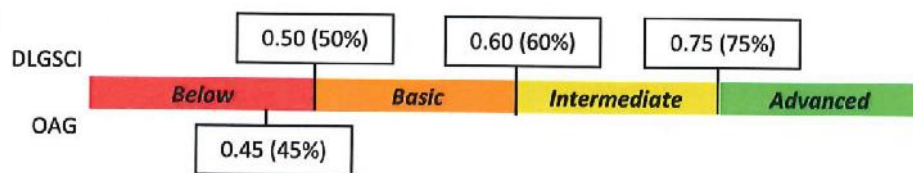
Current Replacement Cost of Depreciable Assets – the cost of replacing assets at current prices

Interpretation:

Measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost.

Where the written down value is based on a condition assessment of the assets, the ratio highlights the aged condition of the depreciable assets.

Risk Indicators:



Advanced standard – greater than 0.75 (75%)

Indicates a local government is investing in asset renewal to a level where a high percentage of the local government depreciable assets remain in an ‘as new’ condition.

Intermediate (improving) standard – between 0.60 (60%) and 0.75 (75%)

Basic standard – greater than 0.50 (50%) up to 0.60 (60%)

Ratios below 0.50 (50%) are higher risk and, if sustained over a long period, will indicate a local government is having difficulty maintaining the average ‘aged’ condition of its assets.

Comment:

When this ratio enters the higher risk zone it should immediately prompt a review of depreciation rates and asset valuations to ensure they are reasonable and are generating reliable and representative written down values.

It should also prompt a review of operations and revenue raising capacity necessary to support ongoing asset renewal.

Potential Problems for Financial Reporting:

- This ratio relies on accurate written down values being maintained.
- Current Replacement Cost may be problematic if net method of disclosure is used as current replacement cost will not be disclosed within the financial statements.



3.0 Asset Ratios (Continued)

3.2 Asset Sustainability Ratio

$$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expense}}$$

Capital Renewal and Replacement Expenditure – expenditure to renew or replace existing assets

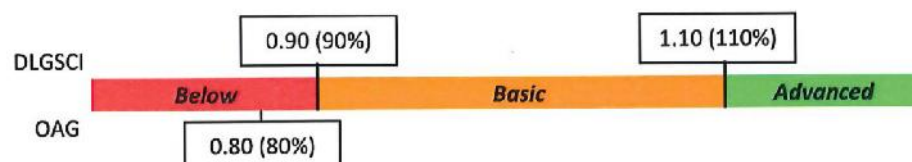
Depreciation Expense – has the meaning given in Australian Accounting Standards

Interpretation:

Measures the extent to which assets are being renewed/replaced compared to the amount consumed (depreciation).

Interpretation of this ratio is much improved if it is calculated as an average over time (say at least 5 years) as this reduces skewing caused by large scale intermittent investment in major infrastructure (such as buildings and facilities).

Risk Indicators:



Advanced standard – greater than 1.10 (110%)

Indicates a local government is investing in asset renewal/replacement to the degree that offsets the current consumption of its assets (1.00) and provides for the effect of inflation.

Basic standard – between 0.90 (90%) and 1.10 (110%)

When less than 0.90 (90%) a higher risk is evident and indicates the local government is having difficulty undertaking a sustained capital investment program sufficient to renew/replace assets while also negating the effect of inflation on purchasing power over time.

Comment:

A ratio classified as below the basic standard should immediately prompt a review of the local government's depreciation rates and asset valuations to ensure that they are reasonable and are generating reliable and representative depreciation expenditure.

It should also prompt a review of operations and revenue raising capacity necessary to support the ongoing asset base. This should be performed with reference to the forward expenditure estimates detailed in the Asset Management Plan of the local government.

Potential Problems for Financial Reporting:

- Need a clear definition as to what is considered replacement expenditure. Including gross cost of plant and equipment rather than net of trade in has the potential to skew this ratio and reduce its intended effectiveness.
- Need to make sure new expenditure is excluded.



3.0 Asset Ratios (Continued)

3.3 Asset Renewal Funding Ratio

$$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$$

NPV – net present value

Planned Capital Renewals –capital renewals and replacement expenditure as estimated in the long-term financial plan

Required Capital Expenditure – capital renewal and replacement expenditure as estimated in the asset management plan

Interpretation:

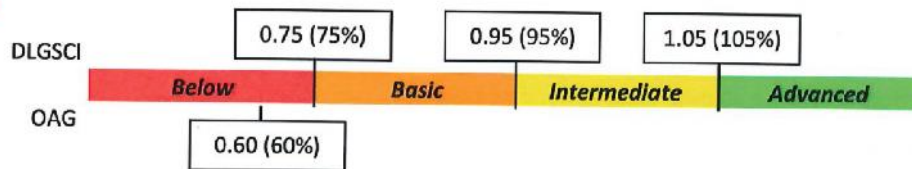
Measures the extent to which assets are being renewed compared to the amount consumed (depreciation).

Provides an indication whether the local government has the financial capacity to fund asset renewals as required and can continue to provide existing levels of services in the future without requiring:

- additional income;
- reduction in expenditure; or
- increase in borrowings (above current projections)

Interpretation of this ratio is much improved if it is calculated as an average over time (say at least 5 years) as this reduces skewing caused by large scale intermittent investment in major infrastructure (such as buildings and facilities).

Risk Indicators:



Advanced standard – greater than 1.05 (105%)

Indicates a local government is investing in asset renewal to the degree that offsets the current consumption of its assets (1.00) and provides for the effect of inflation.

Intermediate standard – between 0.95 (95%) and 1.05 (105%)

Basic standard – between 0.75 (75%) up to 0.95 (95%)

A ratio below 0.75 (75%) is considered to be in the higher risk zone and indicates the local government is having difficulty undertaking a sustained capital investment program sufficient to renew assets while also negating the effect of inflation on purchasing power over time.



3.0 Asset Ratios (Continued)

3.3 Asset Renewal Funding Ratio (continued)

Comment:

The Asset Renewal Funding Ratio (ARFR) should be read in conjunction with **Asset Consumption Ratio (ACR)** and the **Asset Sustainability Ratio (ASR)**

The DLGSCI provides a guideline for a satisfactory combination as follows:

ARFR – 95%+

ACR – 50%+

ASR – 90%+

When this ratio or the combination of ratios indicates a higher risk it should immediately prompt a review of the local government's depreciation rates and asset valuations to ensure that they are reasonable and are generating reliable and representative depreciation expenditure.

It should also prompt a review of operations and revenue raising capacity necessary to support the ongoing asset base.

Potential Problems for Financial Reporting:

- NPV requires more complex calculations and means the forecasts contained in the long term financial and asset management plans need to be kept up to date to be meaningful and verifiable.



4.0 Debt Ratio

4.1 Debt Service Cover Ratio

$$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$$

Annual Operating Surplus before Interest and Depreciation – operating revenue minus net operating expense

Depreciation – has the meaning given in Australian Accounting Standards

Interest – interest expense for moneys borrowed, credit obtained or financial accommodation arranged under section 6.20.

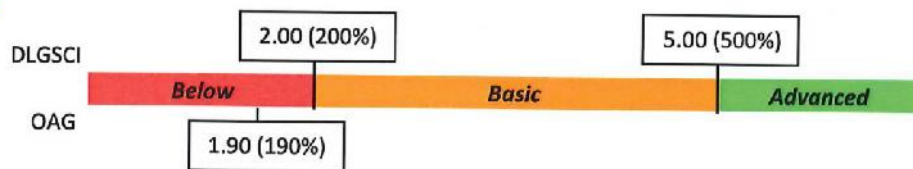
Principal and Interest – all principal and interest for money borrowed, credit obtained or financial accommodation arranged under section 6.20

Interpretation:

Not unlike the previous debt service ratio although an inverse application.

Measures a Council’s ability to service debt out of its uncommitted or general purpose fund available for its operations.

Risk Indicators:



Advanced standard – greater than 5.00 (500%)

Basic standard – 2.00 (200%) or greater

Below 2.00 (200%) starts to indicate a higher risk

Comment:

Those local governments with a higher proportion of revenue from rates can also effectively operate at lower debt service ratios as they are more able to generate income (via rate increases) to cope with the debt burden.

Consequently, the effect of any borrowing increases in a particular year should be considered when formulating funding options for the budget in any given year.

The longer term effect on the ratios when repayments do kick in should not be ignored (as often is the case).

Quite often, borrowings are proposed in one year and repayments do not commence until the following year and it is only then, the true effect of the debt servicing costs become evident in budget deliberations.

It is important the knock on effect on debt ratios are considered as a part of borrowing deliberations.

These ratios also need to be weighed with the need for the local government to consider the future plans/growth including the rationalisation of Reserve funds.

Reference to the Long Term Financial Plan of the local government may assist in identifying these trends.



5.0 Operating Surplus

5.1 Operating Surplus Ratio

$$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$$

Operating Revenue – the revenue that is operating revenue for the purposes of Australian Accounting Standards, excluding –

- a) grants for the development or acquisition of assets; and
- b) contributions for the development or acquisition of assets

Operating Expense – the expense that is operating expense for the purposes of Australian Accounting Standards

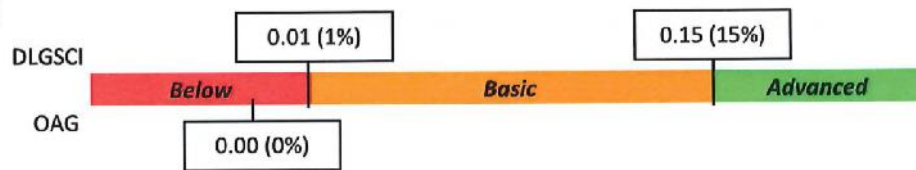
Own source operating revenue – revenue from rates and service charges, fees and user charges, reimbursements and recoveries, interest income and profit on disposal of assets

Interpretation:

Effectively highlights the scale/extent of any operating surplus or deficit in relation to the overall size of the local government.

Helps to measure if own source revenue raised is able to meet operational needs and have revenues available for capital or other purposes.

Risk Indicators:



Advanced standard – greater than 0.15 (15%)

The local government is providing a strong operating surplus which will give flexibility in the future in relation to operational service levels and asset base.

Basic standard – between 0.01 (1%) and 0.15 (15%)

When this ratio starts to drift into negative territory it indicates a deficit and higher risk.

Comment:

A sustained period of deficits will erode the local government’s ability to maintain both its operational service level and asset base.

Potential Problems for Financial Reporting:

- Own Source Operating Revenue includes reimbursements and recoveries which are not currently a separate nature or type. It is important the accounting system allows for this to be tracked/obtained. The Somewhere manual/model does provide for separate disclosure for ease of reference.



5.0 Operating Surplus (Continued)

5.2 Own Source Revenue Coverage Ratio

$$\frac{\text{own source operating revenue}}{\text{operating expense}}$$

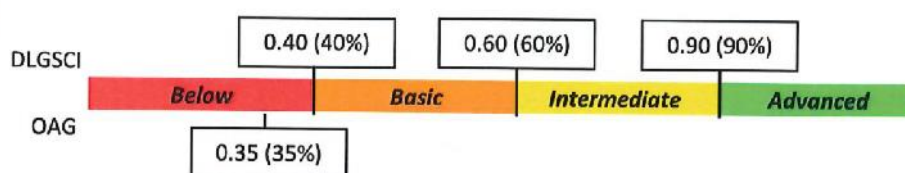
Own source operating revenue – revenue from rates and service charges, fees and user charges, reimbursements and recoveries, interest income and profit on disposal of assets

Operating Expense – the expense that is operating expense for the purposes of Australian Accounting Standards, including net interest expense and depreciation expense

Interpretation:

Measures the local government's ability to cover operating expenses from own source revenue.

Risk Indicators:



Advanced standard – greater than 0.90 (90%)

Intermediate standard – between 0.60 (60%) and 0.90 (90%)

Basic standard – less than 0.60 (60%) but no lower than 0.40 (40%)

Below 0.40 (40%) indicates a higher risk.

Comment:

The higher the ratio, the more self-reliant the local government is it allows greater flexibility as less external funds are required for operational purposes.

Notwithstanding this, some rural and remote local governments have a limited rate base and revenue raising capability.

At the other extreme, major metropolitan and regional local governments have a significantly greater rate base and own source revenue.

The particular nature/circumstances of the local government need to be considered. Analysis also needs to recognise the varying revenue raising capabilities across the sector when determining the most applicable standard.

In the current funding environment, it is unrealistic to expect rural and remote local governments to operate at the intermediate and advanced standard.

Likewise, major metropolitan and regional local governments would be experiencing financial stress if they operated at the basic standard or even the bottom half of the intermediate standard.

Potential Problems for Financial Reporting:

- Own Source Operating Revenue includes reimbursements and recoveries which are not currently a separate nature or type. It is important the accounting system allows for this to be tracked/obtained.

The Somewhere manual/model does provide for separate disclosure for ease of reference.



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Short Guide to Financial Ratios | 13
May 2019





Government of **Western Australia**
Department of **Local Government and Communities**

Local Government Operational Guidelines

Number 18 – June 2013



Financial Ratios

1. Introduction

This guideline is intended to provide a clear explanation of each ratio required to be included in the annual financial report under section 6.4(2) of the *Local Government Act 1995* and Regulation 50 of the *Local Government (Financial Management) Regulations 1996*.

An explanation of the purpose of each ratio is included to ensure staff and elected members are able to interpret what the ratio result means for the local government.

Definitions are included to fully describe what is meant by the terms used in the ratios.

2. Purpose

The guideline is designed to assist local government officers in preparing financial ratios, and provide elected members and officers with an understanding of each ratio.

Financial ratios are designed to provide users of annual financial reports with a clearer interpretation of the performance and financial results of a local government and a comparison of trends over a number of years.

On occasions, there have been inconsistencies in the calculation and interpretation of financial ratios. If information is to be meaningful, it should be prepared accurately and consistently. Ratios may be disclosed as a percentage or a factor of one.

These indicators provide a short term measure of the financial sustainability of local governments and complement the national criteria endorsed by the Local Government and Planning Ministers' Council. They provide for a comprehensive

tool for monitoring the financial sustainability of local governments.

3. Legislation

Financial ratios are included in the notes to the annual financial report. These ratios provide users with key indicators of the financial performance of a local government and include comparisons with two prior years.

Under regulation 50 of the *Local Government (Financial Management) Regulations 1996*, the annual financial report is to include, for the financial year covered by the annual financial report and the two preceding financial years, the following:

- a) current ratio;
- b) asset consumption ratio;
- c) asset renewal funding ratio;
- d) asset sustainability ratio;
- e) debt service cover ratio;
- f) operating surplus ratio; and
- g) own source revenue coverage ratio.

As several of the ratios are to be reported for the first time in the 2012/13 financial year, local governments are expected to make reasonable efforts to calculate the ratios for the two prior years. However comparatives for 2010/11 and 2011/12 are not required for the assets consumption ratio or asset renewal funding ratio.

This guideline analyses each of these ratios according to the information they provide. The ratios are classified under the following headings:

- (i) liquidity ratio;
- (ii) debt ratio;
- (iii) coverage ratio;
- (iv) financial performance ratio; and
- (v) asset management ratios.

4. Ratios

4.1 Liquidity Ratio

Liquidity refers to how quickly and cheaply an asset can be converted into cash. A local government's liquidity is measured by the 'Current Ratio'. This ratio provides information on the ability

of a local government to meet its short-term financial obligations out of unrestricted current assets. The calculation of this ratio is explained as follows:

Current Ratio	
Current Ratio =	$\frac{(\text{Current Assets MINUS Restricted Assets})}{(\text{Current Liabilities MINUS Liabilities Associated with Restricted Assets})}$
Purpose:	This is a modified commercial ratio designed to focus on the liquidity position of a local government that has arisen from past year's transactions.
Standards	The standard is not met if the ratio is lower than 1:1 (less than 100%) The standard is met if the ratio is greater than 1:1 (100% or greater) A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments. This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.
Definitions:	
'Current Assets'	Means the total current assets as shown in the balance sheet.
'Current Liabilities'	Means the total current liabilities as shown in the balance sheet.
'Restricted Asset'	Means an asset the use of which is restricted, wholly or partly, by a law made or a requirement imposed outside of the control of the local government, where the restriction is relevant to assessing the performance, financial position or financing and investment of the local government. This includes all section 6.11 cash reserves as these are restricted by the Act '... by a law made ...'; unspent specific grants and other restricted cash identified by the local government, as these are restricted by '... a requirement imposed outside of the control of the local government ...'
'Liabilities Associated with Restricted Assets'	Means the lesser value of a current liability or the cash component of restricted assets held to fund that liability. Commonly this is the cash reserve for long service leave, annual leave and other employee entitlements. Ideally the cash reserve amount should be the same as the provision amount but this is rarely the case. <ul style="list-style-type: none"> • Only make a deduction if there is a cash reserve. • If the cash reserve is greater than the provision amount, only deduct the amount of the provision. • If the provision amount is greater than the cash reserve, only deduct the amount of the cash reserve. • If the cash reserve is for the purpose of long service leave (or other specific leave) then only adjust for that specific leave provision and not the total of all leave provisions.

4.2 Debt Ratio

A local government's ability to service debt is measured by the 'Debt Service Cover Ratio'. This is the measurement of a local government's ability to produce enough cash to cover its debt payments.

Debt Service Cover Ratio	
Debt Service Cover Ratio =	$\frac{\text{Annual Operating Surplus BEFORE Interest and Depreciation}}{\text{Principal and Interest}}$
Purpose:	This ratio is the measurement of a local government's ability to repay its debt including lease payments. The higher the ratio is, the easier it is for a local government to obtain a loan.
Standards	A Basic standard is achieved if the ratio is greater than or equal to two. An Advanced standard is achieved if the ratio is greater than five.
Definitions:	
'Annual Operating Surplus Before Interest and Depreciation'	Means operating revenue minus net operating expense.
'Operating Revenue'	Means the revenue that is operating revenue for the purposes of the AAS, excluding grants and contributions for the development or acquisition of assets.
'Net Operating Expense'	Means operating expense excluding interest and depreciation.
'Interest'	Means interest expense for moneys borrowed, credit obtained or financial accommodation arranged under section 6.20 of the Act.
'Depreciation'	Has the meaning given in the AAS.
'Principal and Interest'	Means all principal and interest for moneys borrowed, credit obtained or financial accommodation arranged under section 6.20 of the Act.

4.3 Coverage Ratio

A local government's ability to cover its costs through its own taxing and revenue efforts is measured by the 'Own Source Revenue Coverage Ratio'.

Own Source Revenue Coverage Ratio	
Own Source Revenue Coverage Ratio =	$\frac{\text{Own Source Operating Revenue}}{\text{Operating Expense}}$
Purpose:	This ratio is the measurement of a local government's ability to cover its costs through its own revenue efforts. Different standards have been established to recognise the varying revenue raising capacities across the sector, where some rural and remote local governments have limited rate bases and revenue raising capacity, whereas others such as major metropolitan and regional local governments have significant rate bases and other own source revenues.
Standards	A Basic standard is achieved if the ratio is between 40% and 60% (or 0.4 and 0.6). An Intermediate standard is achieved if the ratio is between 60% and 90% (or 0.6 and 0.9). An Advanced standard is achieved if the ratio is greater than 90% (or > 0.9).
Definitions:	
'Own Source Operating Revenue'	Means revenue from rates and service charges, fees and user charges, reimbursements and recoveries *, interest income and profit on disposal of assets.
'Operating Expense'	Means the expense that is operating expense for the purposes of the AAS.

*Note: Typically local governments disclose, in their annual financial statements, a nature or type classification described as 'Reimbursements and Recoveries, Contributions and Donations' (or similar). In order to calculate the value of own source revenue, it is essential that reimbursements and recoveries are disclosed separately from contributions and donations. This can be by way of note.

4.4 Financial Performance Ratio

A key indicator of a local government's financial performance is measured by the 'Operating Surplus Ratio'. If a local government consistently achieves a positive operating surplus ratio and has soundly based long term financial plans showing that it can continue to do so in future, having regard to asset management and the community's service level needs, then it is considered financially sustainable.

A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt.

A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

Operating Surplus Ratio	
Operating Surplus Ratio =	$\frac{(\text{Operating Revenue MINUS Operating Expense})}{\text{Own Source Operating Revenue}}$
Purpose:	This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes.
Standards:	Basic Standard between 1% and 15% (0.01 and 0.15) Advanced Standard > 15% (>0.15).
Definitions:	
'Operating Revenue'	Means the revenue that is operating revenue for the purposes of the AAS, excluding grants and contributions for the development or acquisition of assets.
'Operating Expense'	Means the expense that is operating expense for the purposes of the AAS.
'Own Source Operating Revenue'	Means revenue from rates and service charges, fees and user charges, reimbursements and recoveries *, interest income and profit on disposal of assets.

*Note: Typically local governments disclose in their annual financial statements, a nature or type classification described as 'Reimbursements and Recoveries, Contributions and Donations' (or similar). In order to calculate the value of own source revenue, it is essential that reimbursements and recoveries are disclosed separately from contributions and donations. This can be by way of note.

4.5 Asset Consumption Ratio

This ratio seeks to highlight the aged condition of a local government's stock of physical assets.

If a local government is responsibly maintaining and renewing / replacing its assets in accordance with a well prepared

asset management plan, then the fact that its Asset Consumption Ratio may be relatively low and/or declining should not be cause for concern – providing it is operating sustainably.

Asset Consumption Ratio	
Asset Consumption Ratio=	$\frac{\text{Depreciated Replacement Cost of Depreciable Assets}}{\text{Current Replacement Cost of Depreciable Assets}}$
Purpose:	This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost.
Standards:	Standard is met if the ratio can be measured and is 50% or greater (0.50 or >). Standard is improving if the ratio is between 60% and 75% (0.60 and 0.75).
Definitions:	
'Depreciated Replacement Cost of Assets'	Has the meaning given in the AAS. AASB 136 paragraph Aus 6.2 defines depreciated replacement cost as '... the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.'
'Current Replacement Cost'	In AASB 136 paragraph Aus 32.2 'The current replacement cost of an asset is its cost measured by reference to the lowest cost at which the gross future economic benefits of that asset could currently be obtained in the normal course of business.' In addition, AASB 13 paragraph B8 provides 'The cost approach reflects the amount that would be required currently to replace the service capacity of an asset (often referred to as current replacement cost).' More detailed explanation is included in AASB 13 paragraph B9.
'Current Replacement Cost of Depreciable Assets'	Means the cost of replacing assets at current prices.

Note that the values for depreciated replacement cost of depreciable assets and the current replacement cost of depreciable assets are not amounts disclosed in the annual financial statements and the calculations involved should be discussed with auditors.

4.6 Asset Sustainability Ratio

This ratio is an approximation of the extent to which assets managed by a local government are being replaced as these reach the end of their useful lives. It is calculated by measuring capital expenditure on **renewal** or **replacement** of assets, relative to depreciation expense. Expenditure on new or additional assets is excluded.

Depreciation expense represents an estimate of the extent to which the assets have been consumed during that period. Measuring assets at fair value is critical to the calculation of a valid depreciation expense value.

Asset Sustainability Ratio	
Asset Sustainability Ratio =	$\frac{\text{Capital Renewal and Replacement Expenditure}}{\text{Depreciation}}$
Purpose:	This ratio indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.
Standards:	Standard is met if the ratio can be measured and is 90% (or 0.90) Standard is improving if this ratio is between 90% and 110% (or 0.90 and 1.10).
Definitions:	
'Capital Renewal and Replacement Expenditure'	Means expenditure to renew or replace existing assets. In other words, it is expenditure on an existing asset to return the service potential or the life of the asset up to that which it had originally. It is periodically required expenditure. As it reinstates existing service potential it may reduce operating and maintenance costs.
'Depreciation'	Has the meaning given in the AAS. Under AASB 116 paragraph 6, 'Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.' In other words, depreciation represents the allocation of the value of an asset (its cost less its residual value) over its estimated useful life to the local government. Depreciation expense can be sourced from the audited annual financial report.
'Depreciable Amount'	Under AASB 116 paragraph 6, 'Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value.'
'Residual Value'	Under AASB 116 paragraph 6, 'The residual value of an asset is the estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.'
'Useful Life'	Under AASB 116 paragraph 6, 'Useful life is: (a) the period over which an asset is expected to be available for use by an entity; or (b) the number of production or similar units expected to be obtained from the asset by an entity.'

4.7 Asset Renewal Funding Ratio

This ratio indicates whether the local government has the financial capacity to fund asset renewal as required, and can continue to provide existing levels of services in future, without additional operating income; or reductions in operating expenses.

The ratio is calculated from information included in the local government's Long Term Financial Plan and Asset Management Plan; **not** the Annual Financial Report. For the ratio to be meaningful, a consistent discount rate should generally be applied in Net Present Value (NPV) calculations.

Asset Renewal Funding Ratio	
Asset Renewal Funding Ratio =	$\frac{\text{NPV of Planned Capital Renewals over 10 years}}{\text{NPV of Required Capital Expenditure over 10 years}}$
Purpose:	This ratio is a measure of the ability of a local government to fund its projected asset renewal / replacements in the future.
Standards:	Standard is met if the ratio is between 75% and 95% (or 0.75 and 0.95). Standard is improving if the ratio is between 95% and 105% (or 0.95 and 1.05), and the ASR falls within the range 90% to 110%, and ACR falls within the range 50% to 75%.
Definitions:	
'NPV'	Means Net Present Value.
'Planned Capital Renewals'	Means capital renewal and replacement expenditure as estimated in the long-term financial plan.
'NPV of Planned Capital Renewals' is therefore	The total of all capital expenditures on renewals and replacement included in the 10-year long term financial plan, expressed in current year values.
'Required Capital Expenditure'	Means capital renewal and replacement expenditure as estimated in the asset management plan.
'NPV of Required Capital Expenditure' is therefore	The total of all required capital expenditures on renewals in the 10-year forecast period as indicated in the asset management plans or asset forecasts, expressed in current year values.

5. Ratio Calculations

Detailed calculations of each of the seven ratios are included in this section. The calculations are based on the extracts of financial information from annual financial statements or long-term and asset management plans included at section six (6) of this guideline.

Ratio Calculations are for the year 200Y

a) Current Ratio		(Current Assets MINUS Restricted Assets)	
		(Current Liabilities MINUS Liabilities Associated with Restricted Assets)	
=	$\frac{\overset{[1]}{(8,156,143 - 6,728,955)}}{\underset{\substack{[3] \quad [4]}}{(2,033,690 - 644,160)}}$	=	$\frac{1,427,188}{1,389,530} = \mathbf{1.03:1}$ <p style="text-align: right;">(or 103%)</p>

[Numbers taken from statement of financial position and cash and cash equivalents note]

b) Debt Service Cover Ratio		Annual Operating Surplus BEFORE Interest and Depreciation	
		Principal and Interest	
=	$\frac{\overset{[5]}{(20,707,319+44,048)} - \overset{[7]}{\overset{[8]}{(21,365,583+50,000}}}{\overset{[9]}{+98,325}} - \overset{[10]}{\overset{[11]}{(6,907,407+96,257)}}}$ $\frac{\overset{[12]}{(70,597 + 96,257)}}{\overset{[11]}{}}$	=	$\frac{6,241,123}{166,854} = \mathbf{37.4}$

[Numbers taken from statement of comprehensive income by nature or type and rate setting statement]

c) Own Source Revenue Coverage Ratio		Own Source Operating Revenue	
		Operating Expense	
=	$\frac{\overset{[13]}{(8,165,843+4,999,717+498,964+55,200+44,048)}}{\overset{[7]}{(21,365,583+98,325+50,000)}}$	=	$\frac{\overset{[18]}{13,763,772}}{\overset{[17]}{21,513,908}} = \mathbf{0.64}$ <p style="text-align: right;">(or 64%)</p>

[Numbers drawn from statement of comprehensive income by nature or type]

Ratio Calculations are for the year 200Y

d) Operating Surplus Ratio	(Operating Revenue MINUS Operating Expense)		
	Own Source Operating Revenue		
=	$\frac{((20,707,319+44,048) - (21,513,908))}{13,763,772}$ <small>[18]</small>	$= \frac{-762,541}{13,763,772}$	$= \mathbf{-5.5\%}$ (or -0.055)

[Numbers drawn from statement of comprehensive income by nature or type and Own Source Operating Revenue same as in c) above]

e) Asset Consumption Ratio	Depreciated Replacement Cost of Depreciable Assets		
	Current Replacement Cost of Depreciable Assets		
=	$\frac{(18,847,904+183,226,214)}{(29,284,194+283,543,863)}$ <small>[21] [22]</small>	$= \frac{202,074,118}{312,828,057}$	$= \mathbf{64.6\%}$ (or 0.646)

[Numbers drawn from notes 7a. and 8a.]

f) Asset Sustainability Ratio	Capital Renewal and Replacement Expenditure		
	Depreciation Expense		
=	$\frac{660,185* + 2,031,457 + 46,798 + 2,976,240}{6,907,407}$ <small>[10]</small>	$= \frac{5,714,680}{6,907,407}$	$= \mathbf{82.7\%}$ (or 0.827)

*Note: while described as land and building in the rate setting statement, for the purpose of this example the expenditure is assumed to all relate to buildings.

[Numbers drawn from rate setting statement]

g) Asset Renewal Funding Ratio	NPV of Planned Capital Renewals over 10 years		
	NPV of Required Capital Expenditure over 10 years		
NPV Planned from LTF Plan	$= \frac{67,398}{73,099}$ <small>[27]</small>	$= \mathbf{92.2\%}$	(or 0.922)
NRV Required from AM Plan	<small>[28]</small>		

[Numbers drawn from Long Term Financial Plan (planned renewals) and Asset Management Plan (required renewals)]

6. Extracts of Financial Information from which ratios are calculated

6.1 Annual Financial Statements Extracts

Statement Of Financial Position For The Year Ended 30 June 201Y			
	NOTE	Current Actual \$	Prior Actual \$
Current Assets			
Cash and Cash Equivalents	3	6,781,850	6,005,704
Investments	4	190,000	0
Trade and Other Receivables		527,980	594,914
Inventories		656,313	590,852
Total Current Assets		8,156,143 (1)	7,191,470
Non-Current Assets			
Receivables		475,355	461,669
Inventories		2,878,873	2,000,000
Property, Plant and Equipment		31,578,071	31,445,812
Infrastructure		183,226,214 (20)	181,334,195
Total Non-Current Assets		218,158,483	215,241,676
Total Assets		226,314,626	222,433,146
Current Liabilities			
Trade and Other Payables		1,126,295	893,304
Long Term Borrowings		83,612	64,886
Provisions	11	823,783	924,356
Total Current Liabilities		2,033,690 (3)	1,882,546
Non-Current Liabilities			
Long Term Borrowings		2,358,215	419,894
Provisions	11	459,277	648,258
Total Non-Current Liabilities		2,817,492	1,068,152
Total Liabilities		4,851,182	2,950,698
Net Assets		221,463,444	219,482,448
Equity			
Retained Surplus		113,817,172	112,717,798
Reserves - Cash/Investment Backed	12	5,162,318	3,530,196
Reserves - Asset Revaluation		102,483,954	103,234,454
Total Equity		221,463,444	219,482,448

Statement Of Comprehensive Income By Nature Or Type For The Period Ended 30 June 201Y					
	NOTE	201Y Actual \$	201Y Budget \$	201X Actual \$	
Revenue					
Rates	24	8,165,843 (13)	8,074,469	7,633,920	
Operating Grants, Subsidies and Contributions	30	6,987,595	5,548,348	5,609,425	
Fees and Charges	29	4,999,717 (14)	4,253,486	4,165,652	
Service Charges	26	0	0	0	
Interest Earnings	2(a)	498,964 (15)	385,100	413,708	
Other Revenue		55,200 (16)	27,304	30,435	
		20,707,319 (5)	18,288,707	17,853,140	
Expenses					
Employee Costs		(8,896,802)	(8,772,958)	(7,826,475)	
Materials and Contracts		(4,120,422)	(3,926,230)	(3,064,784)	
Utilities		(443,972)	(435,600)	(404,245)	
Depreciation	2(a)	(6,907,407) (10)	(7,100,000)	(7,435,789)	
Interest Expenses	2(a)	(96,257) (11)	(399,441)	(37,753)	
Insurance		(336,390)	(333,163)	(326,578)	
Other Expenditure		(564,333)	(828,951)	(512,377)	
		(21,365,583) (7)	(21,796,343)	(19,608,001)	
		(658,264)	(3,507,636)	(1,754,861)	
Non-Operating Grants, Subsidies and Contributions	30	3,494,037	5,856,328	4,933,510	
Fair Value Adjustments to financial assets at fair value through profit and loss	2(a)	(50,000) (8)	0	0	
Profit on Asset Disposals	21	44,048 (6)	2,333,736	96,518	
Loss on Asset Disposal	21	(98,325) (9)	(49,155)	(43,985)	
		3,389,760	8,140,909	4,986,043	
Net Result		2,731,496	4,633,273	3,231,182	
Other Comprehensive Income					
Changes on revaluation of non-current assets	13	(750,500)	0	0	
Total Other Comprehensive Income		(750,500)	0	0	
Total Comprehensive Income		1,980,996	4,633,273	3,231,182	

Rate Setting Statement For The Period Ended 30 June 201Y				
	NOTE	201Y Actual \$	201Y Budget \$	201X Actual \$
Revenue				
Governance		108,566	93,221	81,376
General Purpose Funding (Excl Rates)		4,104,679	3,970,416	3,855,332
Law, Order, Public Safety		686,829	556,802	864,126
Health		262,378	176,240	175,879
Education and Welfare		1,660,935	1,416,806	1,291,279
Housing		520	600	460
Community Amenities		1,688,168	1,803,650	1,324,894
Recreation and Culture		1,328,903	2,171,562	1,403,700
Transport		4,783,531	3,960,367	5,365,366
Economic Services		503,702	387,060	385,897
Other Property and Services		1,000,611	3,916,478	499,839
		16,128,822	18,453,202	15,248,148
Expenses				
Governance		(826,169)	(908,185)	(763,010)
General Purpose Funding		(171,816)	(158,077)	(154,898)
Law, Order, Public Safety		(1,137,630)	(1,349,794)	(928,250)
Health		(356,604)	(331,717)	(296,011)
Education and Welfare		(1,743,528)	(1,682,025)	(1,495,536)
Housing		(1,657)	(1,500)	(1,432)
Community Amenities		(2,859,238)	(3,057,906)	(2,755,017)
Recreation and Culture		(4,259,938)	(4,243,523)	(3,800,603)
Transport		(8,641,626)	(8,380,666)	(8,156,823)
Economic Services		(616,182)	(598,183)	(469,186)
Other Property and Services		(899,520)	(1,133,922)	(831,220)
		(21,513,908)	(21,845,498)	(19,651,986)
Net Result Excluding Rates		(5,385,086)	(3,392,296)	(4,403,838)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	21	54,277	(2,284,581)	(52,533)
Movements in Assets/Liabilities		2,077	0	104,502
Depreciation on Assets	2(a)	6,907,407	7,100,000	7,435,789
Net Non-Cash Expenditure/Revenue		6,963,761	4,815,419	7,487,758

Rate Setting Statement For The Period Ended 30 June 201Y				
	NOTE	201Y Actual \$	201Y Budget \$	201X Actual \$
Capital Expenditure/Revenue				
Purchase of Land Held for Resale		(2,056,759)	(4,076,189)	(702,227)
Purchase Land and Buildings	20	(660,185)	(1,787,479)	(957,226)
Purchase Plant and Equipment	20	(2,031,457)	(2,686,903)	(2,165,913)
Purchase Furniture and Equipment	20	(46,798)	0	0
Infrastructure Assets	20	(2,976,240)	(3,704,824)	(6,319,171)
Infrastructure Assets – New		(3,710,100)	(7,500,000)	0
Repayment of Debentures	23(a)	(70,597)	(70,597)	(68,526)
Proceeds from Disposal of Assets	21	759,429	5,904,712	655,232
Proceeds from New Debentures	23	2,027,644	2,188,452	350,000
SS Loan Principal Income	23	24,393	24,393	48,098
Transfers to Reserves	12	(3,376,061)	(1,478,584)	(2,952,482)
Transfers from Reserves	12	1,743,939	2,447,854	1,883,320
ADD Surplus/(Deficit) July 1 B/F	24(b)	1,841,049	1,290,473	1,351,004
LESS Surplus/(Deficit) June 30 C/F	24(b)	1,163,514	0	1,841,049
Amount Required to be Raised from Rates	24(a)	(8,116,582)	(8,025,569)	(7,635,020)

3 Cash And Cash Equivalents				
	NOTE	201Y \$	201X \$	
Cash - Unrestricted Muni		52,895	850,416	
Cash - Restricted		6,728,955	(2)	5,155,288
	14(a)	6,781,850		6,005,704
The following restrictions have been imposed by regulations or other externally imposed requirements:				
Land Purchase and Development Reserve	12	941,906		434,375
Plant Reserve	12	1,175,544		806,956
Building Reserve	12	1,777,669		1,224,785
Sanitation Services Reserve	12	623,039		406,750
Employee Entitlements	12	644,160	(4)	657,330
Total Reserves		5,162,318		3,530,196
Unspent Grants	2(d)	1,566,637		1,625,092
Total Unspent Grants and Loans		1,566,637		1,625,092
Total Restricted Cash		6,728,955		5,155,288

7a Property, Plant and Equipment (PP&E)		
	201Y \$	201X \$
Land – Fair Value	12,730,167	12,457,362
Less Accumulated Depreciation	0	0
	12,730,167	12,457,362
Buildings – Fair Value	15,081,793	14,694,413
Less Accumulated Depreciation	(3,746,056)	(3,379,285)
	11,335,737	11,315,128
Furniture and Equipment – Fair Value	895,174	1,426,495
Less Accumulated Depreciation	(638,235)	(1,115,109)
	256,939	311,386
Plant and Equipment – Fair Value	2,865,445	2,814,165
Less Accumulated Depreciation	(2,123,703)	(1,950,728)
	741,742	863,437
Plant and Equipment Under Lease	2,270,110	2,037,911
Less Accumulated Depreciation	(595,703)	(401,210)
	1,674,407	1,636,701
Road Construction Plant – Fair Value	8,171,672	7,920,130
Less Accumulated Amortisation	(3,332,593)	(3,058,332)
	4,839,079	4,861,798
Depreciated Cost of PP&E at Fair Value	31,578,071	31,445,812
Current Replacement Cost of Depreciated PP&E at Fair Value	29,284,194 (21)	28,893,114
Less Accumulated Depreciation	(10,436,290)	(9,904,664)
Depreciated Replacement Cost of Depreciated PP&E at Fair Value	18,847,904 (19)	18,988,450
Land (Non-Depreciable)	12,730,167	12,457,362
Depreciated Cost of PP&E at Fair Value	31,578,071	31,445,812

8a	Infrastructure	
	201Y \$	201X \$
Roads – Fair Value	260,058,298	253,772,740
Less Accumulated Depreciation	(88,538,837)	(83,677,423)
	<u>171,519,461</u>	<u>170,095,317</u>
Drainage – Fair Value	2,832,873	2,711,180
Less Accumulated Depreciation	(1,044,492)	(976,459)
	<u>1,788,381</u>	<u>1,734,721</u>
Bridges – Fair Value	861,642	811,414
Less Accumulated Depreciation	(285,302)	(244,299)
	<u>576,340</u>	<u>567,115</u>
Footpaths and Cycleways – Fair Value	4,701,608	4,305,552
Less Accumulated Depreciation	(1,352,095)	(1,207,616)
	<u>3,349,513</u>	<u>3,097,936</u>
Parks and Gardens – Fair Value	6,518,991	6,258,991
Less Accumulated Depreciation	(5,009,798)	(4,696,849)
	<u>1,509,193</u>	<u>1,562,142</u>
Airports – Fair Value	2,398,359	2,178,649
Less Accumulated Depreciation	(483,853)	(422,827)
	<u>1,914,506</u>	<u>1,755,822</u>
Sewerage – Fair Value	4,576,113	4,506,113
Less Accumulated Depreciation	(3,388,338)	(3,275,685)
	<u>1,187,775</u>	<u>1,230,428</u>
Other – Fair Value	1,595,979	1,461,034
Less Accumulated Depreciation	(214,934)	(170,320)
	<u>1,381,045</u>	<u>1,290,714</u>
	<u>183,226,214</u>	<u>181,334,195</u>
Current Replacement Cost of Infrastructure at Fair Value	283,543,863 (22)	276,005,673
Less Accumulated Depreciation	(100,317,649)	(94,671,478)
Depreciated Replacement Cost of Infrastructure	183,226,214 (20)	181,334,195

11 Provisions		
	201Y	201X
	\$	\$
Current		
Provision for Annual Leave	668,540	756,421
Provision for Long Service Leave	155,243	167,935
	823,783	924,356
Non-Current		
Provision for Long Service Leave	459,277	648,258
	459,277	648,258

12f Reserves – Cash/Investment Backed		
	201Y	201X
	\$	\$
Employee Entitlements		
Purpose: To be used to fund Annual and Long Service Leave		
Opening Balance	657,330	427,366
Amount Set Aside / Transfer to Reserve	171,082	260,529
Amount Used / Transfer from Reserve	(184,252)	(30,565)
	644,160	657,330

6.2 Long-term Financial Plan and Asset Management Plan Extracts

Renewals / Upgrades	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Long Term Financial Plan										
Buildings	570	600	700	750	800	850	1,500	1,500	1,500	1,500
Motor Vehicles	182	200	215	220	250	235	260	270	270	280
Plant and Equipment	885	385	290	930	790	390	1,045	790	545	1,050
Infrastructure Roads	7,184	6,359	6,728	7,100	4,744	5,084	5,426	5,772	6,119	6,221
Infrastructure Other	1,235	250	350	400	750	750	800	800	850	850
Total Planned Renewals	10,056	7,794	8,283	9,400	7,334	7,309	9,031	9,132	9,284	9,901
Asset Management Plan										
Buildings	600	650	750	800	850	875	1,700	1,700	1,800	1,800
Motor Vehicles	182	200	215	220	250	235	260	270	270	280
Plant and Equipment	885	385	290	930	790	390	1,045	790	545	1,050
Infrastructure Roads	7,500	7,700	7,900	8,000	5,200	5,400	5,700	6,000	6,400	6,500
Infrastructure Other	1,250	250	380	420	800	800	850	850	900	900
Total Required Renewals	10,417	9,185	9,535	10,370	7,890	7,700	9,555	9,610	9,915	10,530

Discount Rate = 0.05
 NPV Planned Renewals 67,398 (27)
 NPV Required Renewals 73,099 (28)
 Ratio = 67,398/73,099 92.2%

These guidelines are also available on the Department's website at www.dlgc.wa.gov.au



About the Guideline series

This document and others in the series are intended as a guide to good practice and should not be taken as a compliance requirement. The content is based on Department officer knowledge, understanding, observation of, and appropriate consultation on contemporary good practice in local government. Guidelines may also involve the Department's views on the intent and interpretation of relevant legislation.

All guidelines are subject to review, amendment and re-publishing as required. Therefore, comments on any aspect of the guideline are welcome. Advice of methods of improvement in the area of the guideline topic that can be reported to other local governments will be especially beneficial.

For more information about this and other guidelines, contact the Local Government Regulation and Support Branch at:

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Shire of Derby/West Kimberley

Report on Matters Identified as Significant in 2017/18 Audit Report

Executive Summary

The Shire of Derby/West Kimberley's operating revenue has shown a steady and marked decline since 2011/12. Operating revenues have been in decline due to a number of factors namely, loss of income from airport operations, reduction in FAGS Grant, reduction in fees and charges from the loss of substantial business operations in the Shire and reduction in rates due to cessation of mining operations. Unfortunately the operating expenditure has not undergone corresponding decreases and this is demonstrating concerning trends for the Shire into the future.

The Shire Administration and Council are aligned in the plan for the future and the commitment to improving the Shires financial performance over the next 3 years.

The Council will receive for adoption the 2019/20 Annual Budget and Long Term Financial Plan at the Council Meeting on the 29 August 2019, which demonstrates a serious commitment to a reduction in expenditure, the Council has also committed to a major review of its IPR Framework and the supporting and corresponding documents in an effort to further outline productivity and financial sustainability measures in conjunction with the Community.

The Shire has undergone significant management changes since December 2018, this has been resolved in June 2019 with the appointment of Amanda O'Halloran as CEO. The Council has directed the CEO to ensure that there is a renewed focus on compliance and sustainable financial management. The Audit Report and the Department of Local Government, Sport and Cultural Industries recent Letter highlight a number of significant concerns and practices that have recently lead to many changes in the Council over the last 12 months which include, but are not limited to:

- Implementation of the ATTAIN Governance Management System
- Improved compliance in Records Management and the adoption of an approved Records Management Plan, resulting in an improved internal culture in regards to Records Management.
- Implementation of Synergy System Tools to support service mapping
- Review of Documented Policies and Procedures
- Whole of Staff training in Policies and Procedures and implementation of renewed Induction Process
- Implementation of Manager of Administration and Governance with associated resources
- Council implemented a monthly Compliance and Strategic Review Committee in October 2018

It is the intention of the New Administration and Council to improve compliance and increase Elected Member Engagement and Strategic Decision Making. This will be the major focus of the organisation o

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Please find below the Shires comments to concerns raised and considered realistic timeframes for correction or implementation of internal controls where required to improve compliance and general business administration.

Amanda O'Halloran
Chief Executive Officer

23 August 2019

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Issue Identified		Shire Comment	Action to be undertaken	Time Frame
1. Audit Report and Management Letter for the Year ended 30 June 2018				
Audit Report Issues	<ul style="list-style-type: none"> • Significant Structural deficit in the operating results for the previous two years; • Inability to reconcile the year end position; • Year End Audit Readiness and Efficiency. 	<p>It is Council's position that the Management Report findings have been complicated by long term Staffing issues, Resignation of the CEO, Significant Economic downturn in the region with the closure of the Curtin Detention Centre and local significant Mining Operations and the impact of WANDRRA on the financial position of the Shire.</p> <p>Council has engaged the external assistance of Moore Stephens to achieve an up-to-date an accurate Long Term Financial Management Plan and Asset Management Plan in conjunction with Council</p> <p>The Shire has engaged Moore Stephens to undertake an independent compliance check, by undertaking a Financial Management Review, to be undertaken over the next quarter.</p> <p>The Shire is working to increase the resourcing of the Finance Team and improve long term retention issues. This week The CEO has engaged the services of 3 extra experienced staff to undertake, audit readiness, reconciling review and improve financial management practices across the Shire.</p>	<p>LTFP & AMP work shop with Council in Derby</p> <p>Moore Stephens to undertake a Financial Management Review by September 30, 2019</p> <p>Senior Finance Officer employed through HAYS for 4 months to support Audit Readiness, Senior Finance Officer employed locally and previous experienced Staff member contracted back locally to help meet immediate concerns.</p>	<p>30 August 2019</p> <p>30 September 2019</p> <p>2 x Staff to start on the 8 July 2019 and Senior Finance Officer to commence on the 9 Septmber2019</p>



Issue Identified		Shire Comment	Action to be undertaken	Time Frame
	Operating Ratio below the industry bench mark;	<p>The Shires Operating Ratio has been impacted by the significant project works associated with WANDRRA, These works are due to be finalised during the 2019/20 Financial Year and this should improve these ratios.</p> <p>**Council has been working to improve its operations and decrease operation spend as much as possible. A 20 year loan for works that have been carried out for life time projects such as the Derby Airport and Derby Wharf will be secured this financial year to improve cash flow and distribute the impost generationally, rather than the short term intention previously considered by Council.</p>	Support to decrease operational expenditure is being provided by Moore Stephens. Council is committed to reviewing service levels and operational capability and making the changes where necessary. This work will be ongoing thorough out the financial year.	30 June 2020.
	Non Compliance Issues <ul style="list-style-type: none"> • Lateness of the Audit Report • Journal entries posted without being reviewed 	<p>Council notes that in both these instances the Shire was non compliant and as mentioned above is working to ensure that these issues do not occur again.</p> <p>Compliance has a new priority within the Organisation, and a complete review of all finance related internal controls is being implemented, the Shire is working with our Neighbouring Shire of Broome and Wyndham East Kimberley to share resources and seek mentoring and training opportunities.</p> <p>Internal controls have been implemented to ensure that all Journals are reviewed by Senior Staff.</p> <p>A full review of all Finance Internal Controls is being undertaken and it is proposed that any improvements that may be identified are implemented by September 30 2019.</p>	<p>New Forms implemented to document that the review has been undertaken and signed off by Reviewing Officer</p> <p>Review of finance Dept Internal Controls & implementation of improvements</p>	<p>10 June 2019</p> <p>30 September 2019</p>



Issue Identified		Shire Comment	Action to be undertaken	Time Frame
1. Management Report Issues	<ul style="list-style-type: none"> Meeting with the Auditor cancelled; 	<p>The following issues have been duly considered and the Shires response is: The Meeting with the Auditor was cancelled as the Shire had experienced Staff issues and identified serious misconduct (unauthorised deleting of accounting data), it was considered to be an appropriate course of action, given the distance and resources involved in the Auditor attending an onsite meeting in Derby. This was appropriately relayed to the Auditor at the time.</p>	<p>A review of staffing has occurred and internal resourcing changes have occurred.</p>	<p>Finalised</p>
	<ul style="list-style-type: none"> Year End Efficiency and Readiness; 	<p>Due to the above event, the Shire was seriously underprepared and had to rework many of the year end requirements to provide data for the Audit to proceed – This matter is resolved and the Shire is working to increase resources to rectify this matter immediately.</p>	<p>The Shire is actively recruiting, has engaged Moore Stephens, and 2 x New Staff to help improve Financial operations.</p>	<p>30 September 2019</p>
	<ul style="list-style-type: none"> Lateness of accounts and financial report (partly due to deleting of accounting data); 	<p>The Shire had experienced Staff issues and identified serious misconduct (unauthorised deleting of accounting data), this impacted considerably on the ability to present audit data on time and this has been rectified, and will not occur again.</p>	<p>Finalised</p>	<p>Finalised</p>
	<ul style="list-style-type: none"> Asset Management Plan and Long Term Financial Management Plan not up to date; 	<p>Moore Stephens was engaged in February 2019 to undertake these reviews, they have been delayed to date due to resourcing issues and issues finalising the 2018/19 year end etc... Elected Member workshops and Management Review have been booked to occur in Derby during July, to have these reports finalised to influence the budget, long term Strategic planning and investment strategies.</p>	<p>Elected Member Workshop and Management Review 18/19 July 2019</p>	<p>To be finalised by August 30 2019</p>



Issue Identified		Shire Comment	Action to be undertaken	Time Frame
	<ul style="list-style-type: none"> <li data-bbox="591 379 824 464">• Credit Card Agreement form left unsigned; <li data-bbox="591 496 824 580">• Financial Interest Register, errors in returns; <li data-bbox="591 788 824 900">• Lateness on public notice on the availability of the Annual Report; <li data-bbox="591 995 824 1139">• Lateness of the submission of the Annual Budget and Budget Review to the Department; 	<p data-bbox="846 379 1426 432">This matter is being reviewed and will be rectified by 30 July 2019.</p> <p data-bbox="846 496 1426 751">Council notes this has occurred and has implemented the ATTAIN Governance Management System to improve Governance across the Organisation and for Elected Members. The system supports completion of Primary and Annual Returns, Financial Interests and delegation reporting. The system is online and is accessible to all Councillors and authorised Staff. The system has forcing functions to ensure no fields are left blank and forces responses when required.</p> <p data-bbox="846 788 1426 959">Once again the Shire acknowledges this occurred, after investigation of the matter it appears that a number of factors contributed to the outcome including Officer error, Christmas shutdown and Shire operations etc... Council has implemented internal controls to ensure that this incident does not occur again into the future.</p> <p data-bbox="846 995 1426 1187">The Shire and Council are committed to working with the Auditor General Auditors this financial year to ensure that these incidents do not occur again into the future. An internal reporting time line has been implemented outlining key governance requirements and reporting deadlines. Extra resource has been recruited to support the internal operations of finance</p>	<p data-bbox="1444 379 1702 432">Review being undertaken in July 2019</p> <p data-bbox="1444 496 1702 517">Finalised</p> <p data-bbox="1444 788 1702 809">Finalised</p> <p data-bbox="1444 1023 1702 1043">30 June 2020</p>	<p data-bbox="1720 379 1852 400">30 July 2019</p> <p data-bbox="1720 496 1852 517">Finalised</p> <p data-bbox="1720 788 1852 809">Finalised</p> <p data-bbox="1720 1023 1852 1043">30 June 2020</p>



Issue Identified		Shire Comment	Action to be undertaken	Time Frame
	<ul style="list-style-type: none"> <li data-bbox="589 411 826 464">• Tender Register insufficient; <li data-bbox="589 587 826 756">• No review of the Strategic Community Plan and Corporate Business Plan as required; <li data-bbox="589 911 826 1050">• No evidence of month end reconciliations was reviewed by senior staff; <li data-bbox="589 1086 826 1225">• No evidence of Journal entries reviewed nor authorised by senior staff 	<p data-bbox="848 411 1424 550">In this instance it appears the two matters referred to were open tenders listed in the register, where the closing date had not been reached. The Tender Register is complete and available for further inspection. Internal Controls are in place and adequate.</p> <p data-bbox="848 587 1424 869">Council has not attended to these reviews to date, it appears this has occurred due to the resignation of the CEO (12 months' notice was given), and the lack of financial and human resourcing to undertake the reviews. The Corporate Business Plan is currently being reviewed with the support of Moore Stephens prior to the adoption of the Annual Budget to ensure ongoing compliance and the Strategic Community Plan will be reviewed over the next 12 months in conjunction with Elected Members and the Community.</p> <p data-bbox="848 906 1424 1018">This has been implemented with the help and support of Moore Stephens and Month End Process and Procedures now guide Staff in their actions to ensure compliance in these matters.</p> <p data-bbox="848 1082 1424 1129">An appropriate internal Control has been implemented to ensure this occurs into the future.</p>	<p data-bbox="1447 443 1536 459">Finalised</p> <p data-bbox="1447 587 1682 667">Corporate Business Plan Review to be completed by 30 August 2019</p> <p data-bbox="1447 730 1693 842">Strategic Community Plan to be reviewed and completed by June 30 2020.</p> <p data-bbox="1447 906 1536 922">Finalised</p> <p data-bbox="1447 1082 1536 1098">Finalised</p>	<p data-bbox="1722 443 1812 459">Finalised</p> <p data-bbox="1722 587 1823 635">30 August 2019</p> <p data-bbox="1722 730 1845 746">June 30 2020</p> <p data-bbox="1722 906 1812 922">Finalised</p> <p data-bbox="1722 1082 1812 1098">Finalised</p>



Issue Identified		Shire Comment	Action to be undertaken	Time Frame
2. 2018 – 2019 Budget Review				
	<ul style="list-style-type: none"> <li data-bbox="589 357 826 437">• Proposed unlawful transfers to reserves <li data-bbox="589 651 826 730">• Concerns over Budget examination prior to adoption <li data-bbox="589 884 826 995">• Discrepancy regarding closing and opening balance 	<p data-bbox="848 357 1424 580">The current Shire Administration does not intend to undertake any unlawful actions in relation to the Budget Review. The Shire has engaged Moore Stephens Senior Consultants to support and mentor our Finance Manager in regards to what is appropriate actions and to ensure the finalisation of the financials is lawful. The Shire will definitely present the Budget Review in a timelier manner going forward and will ensure compliance at this level.</p> <p data-bbox="848 651 1424 842">In regards to the Financial Management Comments, due to the changes in senior staff from the CEO to Senior Finance Staff, we are unable to comment at this time. As discussed previously the NEW Shire Administration Team is and will continue to remain committed to providing Elected Members with timely, accurate reports, providing them with the appropriate tools to make informed decisions.</p> <p data-bbox="848 884 1424 1225">Response supplied to department by email on the 3 May 2019 - The Shire prepared and adopted the Budget Review, prior to finalised Audited Annual Financial Statements being available. The figure used in the Budget Review was an estimate. The 17/18 financials were being audited at the same time, and during this time there was some issues with how a number of end of year journals were treated. On advice from the auditors, journals where reversed which had the identified impact on final figures. Due to Staff leave Journals not available at this time, to validate response – aim to provide to Department by 19 July 2019</p>	<p data-bbox="1447 357 1700 549">Ongoing – mentoring and oversight to be provided through Moore Stephens, Office of the CEO and during the undertaking of the Financial Management Review.</p> <p data-bbox="1447 651 1529 676">Ongoing</p> <p data-bbox="1447 884 1671 963">Provide Journals to the department by the 19 July 2019</p>	<p data-bbox="1722 357 1827 405">December 2019</p> <p data-bbox="1722 884 1845 900">19 July 2019</p>



Issue Identified		Shire Comment	Action to be undertaken	Time Frame
3. Compliance Audit Return 2018				
	<ul style="list-style-type: none"> • Response inconsistent with Auditors Report 	<p>Due to the significant staff changes at the Shire over the last 3-6 months, it is difficult to understand fully what occurred in this matter, however as explained previously the Shire has moved to the ATTAIN Governance Management System to improve Governance across the Organisation and for Elected Members. The system supports completion of Primary and Annual Returns, Financial Interests and delegation reporting. The system is online and is accessible to all Councillors and authorised Staff. The system has forcing functions to ensure no fields are left blank and forces responses when required. This will provide easy access to accurate evidence. The Shire Administration do not anticipate this occurring again.</p>	Finalised	Finalised
	<ul style="list-style-type: none"> • Non compliance with statutory requirements:- 1. The Shires Strategic Community Plan has not been reviewed every 4 years as required 2. The Shires Corporate Business Plan has not been reviewed annual as is required. 	<p>Due to the significant staff changes at the Shire over the last 3-6 months, it is difficult to understand fully why the Strategic Community Plan has not undergone review, Council and the Shire Administration are committed to 30 June 2020.</p> <p>Due to the significant staff changes at the Shire over the last 3-6 months, it is difficult to understand fully why the Corporate Business Plan has not undergone review – other than significant resourcing limitation. However a review is currently underway to ensure that the Corporate Business Plan is reviewed Prior to the adoption of the 2019/20 Annual Budget.</p>	<p>Full review of the Strategic Community Plan to be undertaken by 30 June 2020.</p> <p>Review to be completed 30 August 2019</p>	<p>30 June 2020</p> <p>30 August 2019.</p>

6.4 ADOPTION OF 2019/20 DRAFT BUDGET

File Number: 5120

Author: Myra Henry, Manager Finance

Responsible Officer: Amanda O'Halloran, Chief Executive Officer

Authority/Discretion: Executive

SUMMARY

The 2019/20 Draft Annual Budget for the year ending June 2020 is prepared and delivers on the Shires strategies adopted in the Strategic Community Plan and Corporate Business Plan. The budget is a fiscally responsible Budget which provides for the maintenance of service levels, ongoing focus on road infrastructure and the financing of Port and Airport capital works.

DISCLOSURE OF ANY INTEREST

Nil.

BACKGROUND

Local governments must prepare annual budgets in the format prescribed in the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

In preparing the draft budget officers have used the Councils Integrated Planning and Reporting documents such as the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Workforce Plan and various Asset Management Plans previously adopted by Council to prioritise budget submissions and new initiatives.

The proposed differential general rates were approved by the Council on 30 May 2019 and advertised for public comment in accordance with section 6.36 of the Local Government Act 1995.

Approval from the Minister of Department of Local Government, Sport and Cultural Industries was received on the 23/08/2019 (attached) to allow the Shire to levy differential rates.

The 2019/20 Draft Annual Budget has now been balanced and converted to the statutory format informed by Council, the Strategic Community Plan and the Corporate Business Plan.

The 2019/20 Draft Annual Budget has been prepared with due regard to the adopted Corporate Business Plan. In this respect Council has been able to accommodate many of the proposed activities.

STATUTORY ENVIRONMENT:

Section 6.2 of the *Local Government Act 1995* requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of part 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The 2019/2020 draft budget as presented is considered to meet statutory requirements.

Local Government Act, 1995

- 6.2 Local Government to prepare Annual Budget
- 6.32 Rates and Service Charges
- 6.33 Differential General Rates
- 6.34 Limit on Revenue or Income from General Rates
- 6.35 Minimum Payments
- 6.36 Local Government to give notice of certain rates
- 5.98 Fees etc. for Council Members
- 5.98A Allowance for Deputy Mayor or Deputy President
- 5.99 Annual Fee for Council Members in lieu of fees for attending meetings
- 5.99A Allowances for Council Members in lieu of reimbursement of expenses
- 6.16 Imposition of Fees and Charges
- 6.17 Setting level of Fees and Charges
- 6.51 Accrual of Interest on Overdue Rates or Service Charges
- 6.45 Options for Payment of Rates or Service Charges

Local Government (Financial Management) Regulations 1996

- 52 Minimum Payment — Maximum Percentage — s6.35(4)
- 70 Maximum Rate of Interest on Overdue Rates and Service Charges — s6.51(2)
- 68 Maximum Interest component in Instalments — s6.45(4)(e)
- 67 Additional charge for payment by Instalments
- 34 Financial Activity Statement Report — s6.4
- 5A Local Governments to comply with AAS

Local Government (Administration) Regulations 1996

- 30 Meeting Attendance Fees (Act s5.98(1) and (2A))

Waste Avoidance and Resource Recovery Act 2007

- 66 Local Government may impose Waste Collection Rate
- 67 Local Government may impose Receptacle Charge
- 68 Fees and Charges fixed by Local Government

Salaries and Allowances Tribunal Determination Dated 11 April 2017

Planning and Development Act 2005 and associated Regulations

Health Act 1911 and associated Regulations

Freedom of Information Act 1992 and associated Regulations

Litter Act 1979 and associated Regulations

Dog Act 1976 and associated Regulations

Cat Act 2011 and associated Regulations

Australian Accounting Standards

POLICY IMPLICATIONS

F2 – Budget Issues

F3 – Rates

F5 – Loans

AF20 – Rating Administration

AF34 – Significant Accounting Policies

The budget is based on the principles contained in the Plan for the Future of the District, Corporate Business Plan and Long Term Financial Plan.

FINANCIAL IMPLICATIONS

The budget is the primary financial document for the 2019/2020 financial year and sets the parameters for expenditure of Shire resources.

The Shire of Derby/West Kimberley must meet its legislative and debt obligations through endorsement of a budget, failure to do so incurs considerable financial and other risks to the Shire.

Financial implications are detailed in the budget papers. All amounts quoted in this report are exclusive of GST, unless otherwise stated.

STRATEGIC IMPLICATIONS

The 2019/2020 draft budget has been developed with reference to the objectives set in the Shire of Derby/West Kimberley Integrated Planning and Reporting Framework documents adopted by Council.

GOAL	OUTCOME	STRATEGY
4: Good governance and effective organisation	4.4: Financial sustainability and accountability for performance	4.4.4: Provide resources to support the Shire's operations and to meet planning, reporting and accountability requirements

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Financial: Council does not endorse the 2019/2020 budget with the consequential risk of deferred cash flow and thus inability to meet financial commitments	Unlikely	Major	Extreme	Delegated authority to the CEO to incur expenditure under the <i>Local Government Act 1995</i> until budget endorsement. As consideration of the budget document could not occur at a meeting prior to 31 August, Ministerial approval would be required for an extension

<p>Legal & Compliance:</p> <p>Council does not endorse the 2019/2020 budget with the consequential risk of deferred cash flow and thus inability to meet financial commitments</p>	Unlikely	Major	Extreme	<p>Delegated authority to the CEO to incur expenditure under the <i>Local Government Act 1995</i> until budget endorsement. As consideration of the budget document could not occur at a meeting prior to 31 August, Ministerial approval would be required for an extension</p>
<p>Organisation's Operations:</p> <p>Council does not endorse the 2019/2020 budget with the consequential risk of deferred cash flow and thus inability to meet financial commitments</p>	Unlikely	Major	Extreme	<p>Delegated authority to the CEO to incur expenditure under the <i>Local Government Act 1995</i> until budget endorsement. As consideration of the budget document could not occur at a meeting prior to 31 August, Ministerial approval would be required for an extension</p>
<p>Reputation:</p> <p>Council does not endorse the 2019/2020 budget with the consequential risk of deferred cash flow and thus inability to meet financial commitments</p>	Unlikely	Major	Extreme	<p>Delegated authority to the CEO to incur expenditure under the <i>Local Government Act 1995</i> until budget endorsement. As consideration of the budget document could not occur at a meeting prior to 31 August, Ministerial approval would be required for an extension</p>

CONSULTATION

Community consultation was specifically sort for the Strategic Community Plan and Corporate Business Plans but further consultation was not sort during the 2019-20 Draft Budget.

The proposed differential rates were advertised for public comment.

Internal consultation has occurred between all departments and through briefings held with Elected Members.

Department of Local Government and Communities.

Moore Stephens (WA) Pty Ltd

COMMENT

The budget has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards. The main features of the draft budget include:

- The budget has been prepared with a 6% rate increase. For the last three years the Shire has imposed very minimal rate increases endeavouring to lessen the financial burden felt by local businesses and families eg:2016/17 – 0.5% increase, 2017/18 – 1.5% increase and 2018/19 – 0.9%. Unfortunately the Shire has shouldered the biggest impacts of the Shire wide economic downturn with little to no private investment occurring in the Shire over the last 3 years and is not in a position to continue to shoulder this burden and sustainably operate. A proposed 6% rate increase to all rating categories is in line with council's Strategic Community Plan 2012-2021 and is necessary to maintain our current service levels and operations. The Shire is currently undergoing external financial review and is actively undertaking a full review of its Community Strategic Plan, Corporate Business Plan and corresponding LTFP to review service levels to inform the Shires on going Rating Strategy to ensure transparency and ongoing sustainability
- Fees and charges have increased from the 2019/20 year unless a statutory increase has been applied by the State Government.
- Household and commercial waste charges are proposed to increase in accordance with contract increases and are itemised separately in the draft budget.
- Renegotiated Loan borrowings to fund works at the Derby Wharf and Derby Airport are proposed.
- A capital works programme for investment in infrastructure is planned. Expenditure on road infrastructure is a major component of this in line with Council's strategy to increase the investment in roads and associated assets.

Human Resources

A concerted effort has been made in this budget to contain staff costs in the 2019/20 and future years, however additional staff are required to maintain and develop Council's facilities and services to the community.

Additional Positions included in the Draft Budget.

POSITION	COMMENT	FTE
FINANCE – ACCOUNTANT	To assist the Finance Team meet its statutory responsibilities and day to day high level workloads. This role will support council's strategic oversight of it financial management.	1.0
FINANCE OFFICER	To assist with meeting creditor and auditing obligations	0.6
RECREATION – AQUATIC AND REC OFFICER	To assist in meeting aquatic requirements and improve recreation support provided to the community	1.0
ADMINISTRATION OFFICER	To assist with the day to day administration requirements day to day administration requirements across the shire and help meet the statutory record keeping requirements.	0.6

Operating Budget

The economic environment in the last few years has been defined by sustained low growth, low inflation and low interest rates and that situation is not expected to change significantly in the near term. This has framed the context for the Shire of Derby/West Kimberley's 2019/2020 draft budget.

The 2019/2020 draft budget delivers on the strategies adopted by the Council and maintains a high level of service across all programs while ensuring continued focus on roads.

In development it has been guided by a long term financial planning framework aimed at securing the financial sustainability of the Shire of Derby/West Kimberley.

Challenges the Shire has had to consider in framing the draft budget include:

- The economic outlook remains uncertain
 - o Obtaining grant funding remains challenging
 - o Cost shifting to local government continues to be a concern such as libraries and emergency services.
 - o Pensioner Rebates capping to remain at \$750
- Community expectations on the Shire's capacity to continuously provide or contribute significantly to community and sporting infrastructure.

There is no surplus capacity to undertake or implement unbudgeted or unplanned works or services during 2019/2020.

Expenditure Program

The 2019/2020 expenditure program includes a number of significant projects and programs including:

- Local government elections being conducted by the Western Australian Electoral Commission.
- \$414,078 CCTV project funded by WAPOL and Department of Prime Minister and Cabinet.
- \$4.4 million for various road construction, drainage and other infrastructure including:
 - Stage 3 of Knowsley Street West
 - Ashley St Drainage
 - Sandford- Skuthorpe Road
 - Russ Rd – Forrest Road
 - Street Number Project
 - Geike Gorge Rd
- \$431,250 fencing project for the Fitzroy Crossing Airport funded by Department of Industry, Innovation and Science and the Department of Transport.

Key Operations Considerations

- Presidents Allowance increased in 2018/19 and will remain at \$62,727.00 (Remuneration for work undertaken)

- Councillor remuneration unchanged from 2018/19 levels (no increase) WA wages & Salaries
- Tribunal recommended a 1% increase.
- Audit fee increasing to \$65,000 an increase of 46.15% as a consequence of greater scrutiny by the Auditor General's Office.

Refuse and recycling charges

- Waste sites continue to provide access to community at no cost

Implementation and finalisation of CCTV project

Fees and charges

- Explained extensive review undertaken charges brought into line with regional trends
- The Shire has reviewed its fees and charges to ensure they reflect legislative requirements, current polices and are set at appropriate levels for the services provided. The Shire is mindful of the impacts of fee increases on the community has set modest increases to move towards cost recovery.
- There was an increased focus to officers on cost recovery and market pricing and a conscious regards for the current economic climate.

Reserve Transfers

- The Shire of Derby/West Kimberley has established various reserve accounts to which monies are set aside at the discretion of Council to fund future Shire requirements and projects.
- During the 2019/2020 financial year the Shire has no intention of transfer to reserves but will utilise some reserve funding for the purpose of leave liabilities.
- Details of reserves are described in the Notes To and Forming Part of the Budget at Note 7.

Loan Borrowings

- The Shire of Derby/West Kimberley is proposing to renegotiate borrowings during the 2019/2020 financial year of 2 million for Derby Airport and Wharf Infrastructure.
- Details of existing and new borrowings are described in the Notes To and Forming Part of the Budget at Note 6.

Emergency Services Levy Increases

- The Emergency Services Levy (ESL) is a State Government charge levied on all properties in Western Australia and is calculated on the GRV subject to both a minimum and maximum levy. There are six ESL categories and the Shire of Derby/West Kimberley is required to collect the levy on behalf of, and remit to, the State Government. The ESL appears as a separate line item on the Shire's rate notice but it is included in the total due for payment.
- The State Government has announced the levy cents in the dollar and the minimum and maximum levy for 2019/2020. The overall total increase in levy revenue, from across the State, expected in 2019/2020 is 3.5% or \$13.748 million making a State total ESL revenue of \$391.392 million.

Material Variances

- The Local Government (Financial Management) Regulations 1996 require that each year a local government is to adopt a materiality level for the purpose of reporting variances in the monthly Statement of Financial Activity.
- The current level of variance which is considered material for the purposes of reporting under regulation 34(5) of the Local Government (Financial Management) Regulations 1996 is \$30,000 or 10% of the appropriate base, whichever is the higher.
- It is not proposed to make any changes to that level.

Councillor Sitting Fees and Allowances.

- On 9 April 2019, the Salaries and Allowances Tribunal (the Tribunal) issued a determination in relation to the Local Government Elected Members and Chief Executive Officers (CEOs).
- The Tribunal determined a 1% increase in the remuneration, fees and expenses or allowances provided to the CEO's and Elected Members.
- It is not proposed to make any changes as per determination and the elected members fees will remain the same as the 2018-19 year.

Budget Highlights

Feature	% increase Amount	Comment
Perth CPI – March 2019	1.1% increase	
Local Government Cost Index	1.8% increase	
State Government Electricity Price Increase	1.75% increase	
State government Water Sewerage and drainage	2.5% increase	
State government Emergency service levy	3.5% increase	
National Wage Increase (minimum award increase)	3.0% increase	
Shire EBA	2.5% increase	EBA renegotiations to occur in the 2019/20 year
Salaries and Wages	13% increase	Increase to in FTE of staff for operational purposes
Shires Rates Income	6% increase	Increase to ongoing maintenance and service provisions
Financial Assistance Grants General purpose	3% decrease	
Financial Assistance Road	5% increase to roads general with a 9% decrease in Aboriginal access Roads	
Roads to Recovery	0.13% increase	
Regional Road Group	2.23% decrease	
Main Roads WA – Direct Grant	1.14% increase	

VOTING REQUIREMENT

Absolute majority

ATTACHMENTS

1. 2019-20 Proposed Fees and Charges  
2. Approval from the Minister to Levy Differential Rates  
3. Draft Budget Year Ending June 2020  

RECOMMENDATION

That Council:

1. Municipal Fund Budget for 2019/20 as per Attachment 2

Adopts, pursuant to the provisions of section 6.2 of the Local Government Act 1995 and part 3 of the Local Government (Financial Management) Regulations 1996, the Municipal Fund Budget for the Shire of Derby/ West Kimberley for the 2019/20 financial year having had regard to the Plan for the Future being the Strategic Community Plan and the draft Corporate Business Plan, as contained in Attachment 1, which includes the following:

- *Statement of Comprehensive Income by Nature or Type showing a net result for the year of \$4,889,279 (Page 2);*
- *Statement of Comprehensive Income by Program showing a net result for the year of \$4,889,279 (Page 4);*
- *Statement of Cash Flows showing cash at the end of the year of \$1,921,068 (Page 6);*
- *Rate Setting Statement showing the amount required to be raised from rates of \$7,285,776 (Page 7);*
- *Notes to and Forming Part of the Budget (Pages 8 to 25);*
- *Transfers from Reserve Accounts \$20,000 (Pages 19);*
- *Transfer to Reserves \$288,465 (Pages 19); and*
- *Capital Expenditure and New Initiatives - \$5,482,735 (Pages 14)*

ABSOLUTE MAJORITY REQUIRED**COMMITTEE RESOLUTION CSRC12/19****Moved: Cr Paul White****Seconded: Cr Chris Kloss****In Favour: Crs Geoff Haerewa, Paul White, Chris Kloss and Andrew Twaddle****Against: Nil****CARRIED 4/0 BY ABSOLUTE MAJORITY**

2. General and Minimum Rates. Instalment Payment Arrangements:

- a) For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part 1 above, pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995, imposes the following differential general rates and minimum payments on Gross Rental and Unimproved Values.

1.1 Differential Rates

GRV General	13.3772 cents in the dollar
UV General	22.9955 cents in the dollar
UV Mining	28.4327 cents in the dollar
UV Pastoral	6.8300 cents in the dollar

1.2 Minimum Payments

GRV General	\$1027.00
UV General	\$1027.00
UV Mining	\$1027.00
UV Pastoral	\$1027.00

This equates to a general increase in rates of 6%.

- b) Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, nominates the following due dates for the payment of rates in full, and service charges by instalments: Issue Date 06/09/2019

(1) To pay in full 11/10/2019.

(2) To pay by 2 equal instalments being:

(a) 11/10/2019;

(b) 12/02/2020.

(3) To pay by 4 equal instalments being:

(a) 11/10/2019

(b) 12/12/2019

(c) 12/02/2020

(d) 14/04/2020

- c) Pursuant to Section 6.46 of the *Local Government Act 1995*, Council offers a discount of 2.0% to rate payers on general rates only, on the condition that all rates (including Rubbish Rates & ESL Levy) and all arrears are paid in full on or before 21 days from date of issue 27/09/2019.

- d) Adopts an instalment administration charge where the owner has elected to pay

rates (and service charges) through an instalment option of \$15 for each instalment after the initial instalment is paid, pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of *Local Government (Financial Management) Regulations 1996*.

- e) Adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option, pursuant to section 6.45 of the *Local Government Act 1995* and regulation 68 of *Local Government (Financial Management) Regulations 1996*.
- f) Adopts an interest rate of 11% for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable, pursuant to section 6.51(1) and subject to section 51(4) of the *Local Government Act 1995* and regulation 70 of *Local Government (Financial Management) Regulations 1996*.
- g) Pursuant to Section 6.16 of the *Local Government Act 1995* and Regulations 67 of the *Local Government (Financial Management) Regulations 1996*, impose and administration fee of \$44.00 on any ratepayers who wishes to negotiate a rates special payment arrangement **ABSOLUTE MAJORITY REQUIRED**

COMMITTEE RESOLUTION CSRC13/19

Moved: Cr Andrew Twaddle

Seconded: Cr Chris Kloss

In Favour: Crs Geoff Haerewa, Paul White, Chris Kloss and Andrew Twaddle

Against: Nil

CARRIED 4/0 BY ABSOLUTE MAJORITY

3. General Fees and Charges for 2019/20

Adopts the Fees and Charges included as Attachment 1 inclusive of the draft 2019/20 Budget. **ABSOLUTE MAJORITY REQUIRED**

COMMITTEE RESOLUTION CSRC14/19

Moved: Cr Chris Kloss

Seconded: Cr Paul White

In Favour: Crs Geoff Haerewa, Paul White, Chris Kloss and Andrew Twaddle

Against: Nil

CARRIED 4/0 BY ABSOLUTE MAJORITY

4. Other Statutory Fees for 2019/20

1. Imposes a swimming pool inspection levy of \$57.45 (GST exempt) for the 2019/20 financial year for each property where there is located a private swimming pool, in

accordance with regulation 53 of the Building Regulations 2012.

SIMPLE MAJORITY REQUIRED

2. Adopts in accordance with section 67 of the Waste Avoidance and Resources Recovery Act 2007, the following charges for the removal and deposit of domestic and commercial waste:

a) Residential Premises:

1. Domestic service (annual charge) \$580.00 (GST free)

Service includes:

- 240 litre waste bin collected weekly;

2. Additional Domestic Refuse Service Charges (annual charge):

- Additional 240lt Bin collected weekly \$630.00 (GST free)

b) Commercial Premises:

1. Commercial service (annual charge) \$900.00 (GST free) Service includes:

- 240 litre waste bin collected weekly;

2. Additional Commercial Refuse Service Charges (annual charge):

- Additional Rubbish service \$500.00 (GST free)

3. Additional Commercial Refuse Service Charges (annual charge):

- Additional Rubbish Bin \$1000.00 (GST free)

SIMPLE MAJORITY REQUIRED

COMMITTEE RESOLUTION CSRC15/19

Moved: Cr Andrew Twaddle

Seconded: Cr Chris Kloss

In Favour: Crs Geoff Haerewa, Paul White, Chris Kloss and Andrew Twaddle

Against: Nil

CARRIED 4/0 BY SIMPLE MAJORITY

5. Pursuant to Section 5.99 of the Local Government Act 1995 and Regulation 30 of the Local Government (Administration) Regulations 1996, adopt the annual fees for payment to elected members:

(a) President - \$22,125.00

(b) Councillors - \$16,500.00

COMMITTEE RESOLUTION CSRC16/19**Moved: Cr Chris Kloss****Seconded: Cr Paul White****In Favour:** Crs Geoff Haerewa, Paul White, Chris Kloss and Andrew Twaddle**Against:** Nil**CARRIED 4/0 BY ABSOLUTE MAJORITY**

6. Pursuant to Section 5.98 (5) of the Local Government Act 1995 and Regulation 30 of the Local Government (Administration) Regulations 1996 adopt the following annual Allowance for elected members to be paid in addition to the annual meeting allowance:
- (a) President Allowance - \$62,727.00
 - (b) Deputy President Allowance - \$15,681.75
 - (c) Telecommunication Allowance - \$12,000.00 (\$1,333.33 per Elected Member)

ABSOLUTE MAJORITY REQUIRED**COMMITTEE RESOLUTION CSRC17/19****Moved: Cr Paul White****Seconded: Cr Andrew Twaddle****In Favour:** Crs Geoff Haerewa, Paul White, Chris Kloss and Andrew Twaddle**Against:** Nil**CARRIED 4/0 BY ABSOLUTE MAJORITY**

7. Adopts a material variance of \$30,000 or 10% of the appropriate base, whichever is the higher, for the 2019/20 Financial Activity Statement, for the purpose of reporting under regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and AASB 1031 Materiality. ***SIMPLE MAJORITY REQUIRED***

COMMITTEE RESOLUTION CSRC18/19**Moved: Cr Andrew Twaddle****Seconded: Cr Chris Kloss****In Favour:** Crs Geoff Haerewa, Paul White, Chris Kloss and Andrew Twaddle**Against:** Nil**CARRIED 4/0 BY SIMPLE MAJORITY**

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
03 General Purpose Funding						
Rates						
Instalment Charges						
Instalment Plans - Administration Fee per instalment notice The administration fee does not apply to the first instalment (therefore a total fee of \$45 per year). The fee is only applicable to ratepayers who elect to pay either by the two or four instalments option by the due date	No	Yes	Local Government Financial Management Regulations 1996, Part 5, Section 67	\$10.00	each	\$15.00
Interest on Instalment Plan	No	Yes	Local Government Financial Management Regulations 1996, Part 5, Section 68	5.5% pa	annual rate	5.5% pa
Interest Charges						
Penalty Interest on Unpaid Rates - Calculated Daily if rates unpaid by due date	No	Yes	Local Government Financial Management Regulations 1996, Part 5, Section 70	11% pa	annual rate	11% pa
Rating Charges						
Rates Direct Debit Arrangement - One off establishment fee	Yes	No	LG Act 1995	\$44.00	each	\$44.00
Direct Debit Dishonoured item - Cost per dishonoured transaction	Yes	No	LG Act 1995	N/A	each	\$25.00
Dishonoured Cheque including administration fee	Yes	No	LG Act 1995	\$50.00	each	\$55.00
Rates Reprint - Cost per reprint sent by e-mail	No	No		N/A	each	\$10.00
Rates Reprint - Cost per reprint sent by post	No	No		N/A	each	\$20.00
Account Enquiries - Rating Information per request only	No	No		\$50.00	each	\$55.00
Account Enquiries - Property Search which includes Building Dept Fee per request	No	No		\$120.00	each	\$120.00
Account Enquiries - Combined Rating and Property Search per request	No	No		N/A	each	\$160.00
Rate Book - Hard Copy per request *	No	No		\$180.00	each	\$200.00
Rate Book - Electronic Copy per request *	No	No		\$20.00	each	\$25.00
Electoral Roll per request	No	No		\$180.00	each	\$190.00
Rates - Alternative Payment Arrangements per request	No	No		\$44.00	each	\$50.00
Rates - Re-imbusement of Search/Legal Fees	No	No		N/A	each	Actual Cost
Debt Recovery Cost: Rates Collection - All legal and court costs	No	No		Actual Cost		Actual Cost
Caveat Lodgement Fee	No	No		Actual Cost		Actual Cost
Caveat Withdrawal Fee	No	No		Actual Cost		Actual Cost
*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						

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
04 Governance						
Other Governance						
Administrative Charges						
Debtors						
Cost to be set-up on a payment plan for any Shire charge excluding rates - By direct Debit*	Yes	No	LG Act 1995	\$44.00	each	\$44.00
Cost to be set-up on a payment plan for any Shire charge excluding rates - In person/Over the Counter	Yes	No	LG Act 1995	N/A	each	\$80.00
Debt Recovery Cost: Non-Rate Debts - All legal and court costs	No	No		Actual Cost		Actual Cost
Non Payment Penalty Interest - Sundry Debtors (calculated daily)	No	No	LG Act 1995 Section 6.13	N/A	annual rate	11%
* At discretion of Shire not to levy this charge						
Dishonoured Cheque including administration fee	No	Yes	LG Act 1995	\$50.00	each	\$55.00
Council Publications						
Minutes and Agendas						
Agenda - per copy per meeting	No	No	LG Act 1995	\$25.00	per copy	\$25.00
Minutes - per copy per meeting	No	No	LG Act 1995	\$25.00	per copy	\$25.00
Agenda and Minutes - per copy per meeting	No	No	LG Act 1995	\$45.00	per copy	\$45.00
Freedom of Information Requests						
Application for personal Information about the Applicant	No	Yes	FOI Reg 1993, Schedule 1	No Charge	each	No Charge
Application Fee under Section 12 (1) (e) for an application for non-personal information*	No	Yes	FOI Reg 1993, Schedule 1	\$30.00	each	\$30.00
Charge for time taken dealing with application (per hour or pro rata for a part of an hour)	No	Yes	FOI Reg 1993, Schedule 1	\$30.00	per hour	\$30.00
Charge for access time supervised by Staff (per hour or pro rata for a part of an hour)	No	Yes	FOI Reg 1993, Schedule 1	\$30.00	per hour	\$30.00
Charge for photocopying – Staff time (per hour or pro rata for a part of an hour)	No	Yes	FOI Reg 1993, Schedule 1	\$30.00	per hour	\$30.00
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)	No	Yes	FOI Reg 1993, Schedule 1	30.00	per hour	\$30.00
Charge for duplicating a Tape, File or Computer Information	No	Yes	FOI Reg 1993, Schedule 1	Actual Cost		Actual Cost
Charge for delivery, packaging and postage	No	Yes	FOI Reg 1993, Schedule 1	Actual Cost		Actual Cost
Advance deposit may be required by the Shire of the estimated charges under Section 18 (1) of the FOI Act	No	Yes	FOI Reg 1993, Schedule 1	25.00%	% of cost	25.00%
Further advance deposit which may be required by the Shire under Section 18 (4) of the FOI Act	No	Yes	FOI Reg 1993, Schedule 1	75.00%	% of cost	75.00%

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
For financially disadvantaged applicants or those issued with a prescribed pensioner concession card, the charge payable is reduced by:	No	No		25.00%		25.00%
* Members of the public may request 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 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 Special Series Number Plates	Yes	No		\$280.00	each	\$300.00
Photocopying/Printing/Scanning/Faxing/Laminating						
Scanning to Email:						
1 to 20 pages	Yes	No		\$3.50	each	\$3.50
21 pages or more	Yes	No		\$3.50	each	\$5.00
Faxing:						
Charge per page (within Australia)	Yes	No		N/A	each	\$1.00
10 pages or more (within Australia)	Yes	No		N/A	each	\$10.00
Charge per page (International)	Yes	No		N/A	each	\$2.00
10 pages or more (International)	Yes	No		N/A	each	\$20.00
Disc Cleaning: - per disc	Yes	No		\$3.50	each	\$2.00
Laminating:						
A4 per page	Yes	No		\$4.50	each	\$3.00
A3 per page	Yes	No		\$7.00	each	\$4.00
Printing or Copying:						
A4 Black and White - per side	Yes	No	LG Act 1995	0.55	each	\$0.50
A4 Coloured - per side	Yes	No	LG Act 1995	2.20	each	\$1.00
A3 Black and White - per Side	Yes	No	LG Act 1995	1.10	each	\$1.00
A3 Coloured - per Side	Yes	No	LG Act 1995	3.30	each	\$2.50
Students - Above fees are at a discounted rate of 50%	Yes	No	LG Act 1995	50%	each	50%
05 Law, Order, Public Safety						
Animal Control						
Animal Microchipping *						
Microchipping of dog or cat - where either 1 dog or 1 cat only	Yes	No	LG Act 1995	\$55.00	each	\$55.00
Microchipping of dog or cat - per animal where two or more	Yes	No	LG Act 1995	\$50.00	each	\$50.00
Microchipping of dog or cat - Eligible Pensioners where either 1 dog or 1 cat only	Yes	No	LG Act 1995	\$50.00	each	\$50.00
Microchipping of dog or cat - Eligible Pensioners per animal where two or more	Yes	No	LG Act 1995	\$45.00	each	\$45.00
Registration of existing microchip to National database	Yes	No	LG Act 1995	\$20.00	each	\$20.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
* This service is a provision for the releasing dogs and cats from the pound - when and where other service providers are not available. It cannot be seen as an expectation from the Public and may not always be readily available. The principal Vet from the Derby Veterinary Clinic unconditionally supports the offer of this service						
Dog/ Cat Containment Systems *						
Pet Safe Standard Containment System (Kit - PIG19-15394/ 426.029)	Yes	No		\$270.00	each	\$270.00
Pet Safe Stubborn Containment System (Kit - PRF3004XW/ 426.027)	Yes	No		\$315.00	each	\$315.00
Pet Safe Little Dog Containment System (Kit - 426.051)	Yes	No		\$340.00	each	\$340.00
Pet Safe Standard Collar (PIG19-107764/ 426.030)	Yes	No		\$115.00	each	\$115.00
Pet Safe Stubborn Collar (428.028)	Yes	No		\$125.00	each	\$125.00
Pet Safe Large Dog Collar (426.052)	Yes	No		\$190.00	each	\$190.00
Pet Safe Cat Collar	Yes	No		\$145.00	each	\$145.00
Replacement Batteries 9V (ALK PAC11-12067/ 426.011)	Yes	No		\$15.00	each	\$15.00
Replacement Batteries 6V (RFA-67 2pk/ 426.013; RFA-18/70.219)	Yes	No		\$15.00	each	\$15.00
Replacement Batteries 3V (RFA-35-11 2pk/ 426.014; RFA-188/ 426.038)	Yes	No		\$15.00	each	\$15.00
Replacement Wire and Flags (426.031)	Yes	No		\$60.00	each	\$60.00
Pet Safe Bark Control Collar - Small Dog (426.053)	Yes	No		\$130.00	each	\$130.00
Pet Safe Bark Control Collar - Medium-Large Dog (426.054)	Yes	No		\$140.00	each	\$140.00
* List Prices may be higher at point of sale due to cost increases during the year						
Cat Breeders						
Cat Breeders - Application for grant of, or renewal of approval to breed cats	No	Yes	Cat Act 2011	\$100.00	each	\$100.00
Cat Registration Fees and Charges *						
Sterilised Cat - 1 year	No	Yes	Cat Reg 2012, Schedule 3	\$20.00	each	\$20.00
Sterilised Cat - If application is made after 31st of May until next 31st of October	No	Yes	Cat Reg 2012, Schedule 3	\$10.00	each	\$10.00
Sterilised Cat - 3 years	No	Yes	Cat Reg 2012, Schedule 3	\$42.50	each	\$42.50
Sterilised Cat - Lifetime Registration	No	Yes	Cat Reg 2012, Schedule 3	\$100.00	each	\$100.00
Eligible Pensioners - Amount of above fee payable	No	Yes	Cat Reg 2012, Schedule 3	50%	each	50%
* Cat Registrations are due and payable on 1st November in the year of expiry of the licence						
Replacement Cat Tag	Yes	No	LG Act 1995	\$5.00	each	\$5.00
Cat Seizure Fee - payable in addition to infringement fees	No	No	LG Act 1995	N/A	each	\$70.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Cat Infringements, Under Cat Regulations 2012, CAT Act 2011 - Fine per Cat						
Unregistered Cat	No	Yes	Cat Reg 2012, Schedule 3	\$200.00	each	\$200.00
Failure to ensure cat is wearing its registration tag in public	No	Yes	Cat Reg 2012, Schedule 3	\$200.00	each	\$200.00
Removing, or interfering with a cat's registration tag	No	Yes	Cat Reg 2012, Schedule 3	\$200.00	each	\$200.00
Failure to ensure cat is microchipped	No	Yes	Cat Reg 2012, Schedule 3	\$200.00	each	\$200.00
Removing, or interfering with a cat's microchip	No	Yes	Cat Reg 2012, Schedule 3	\$200.00	each	\$200.00
Failure to ensure cat is sterilised	No	Yes	Cat Reg 2012, Schedule 3	\$200.00	each	\$200.00
Identifying a cat as sterilised that is not	No	Yes	Cat Reg 2012, Schedule 3	\$200.00	each	\$200.00
Transfer of a cat that is not micro chipped (and is not exempt)	No	Yes	Cat Reg 2012, Schedule 3	\$200.00	each	\$200.00
Transfer of a cat that is not sterilised (and is not exempt)	No	Yes	Cat Reg 2012, Schedule 3	\$200.00	each	\$200.00
Failure to notify local government or microchip database company of a new owner	No	Yes	Cat Reg 2012, Schedule 3	\$200.00	each	\$200.00
Failure to notify local government or microchip database company of a change of details	No	Yes	Cat Reg 2012, Schedule 3	\$200.00	each	\$200.00
Breeding cats, not being an approved cat breeder	No	Yes	Cat Reg 2012, Schedule 3	\$200.00	each	\$200.00
Cats not to be offered as prizes	No	Yes	Cat Reg 2012, Schedule 3	\$200.00	each	\$200.00
Refusal by alleged offender to give information on request	No	Yes	Cat Reg 2012, Schedule 3	\$200.00	each	\$200.00
Boarding Kennels						
Boarding Kennel Registration and Annual Renewal Fee - licensed under section 27	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Note: Annual Inspection Fee is to be undertaken prior to the renewal of the licence						
Dog Registration Fees and Charges *						
Sterilised Dogs - 1 year	No	Yes	Dog Reg 2013, Section 17	\$20.00	each	\$20.00
Sterilised Dog - If application is made after 31st of May until next 31st of October	No	Yes	Dog Reg 2013, Section 17	\$10.00	each	\$10.00
Sterilised Dogs - 3 years	No	Yes	Dog Reg 2013, Section 17	\$42.50	each	\$42.50
Sterilised Dog - Lifetime Registration	No	Yes	Dog Reg 2013, Section 17	\$100.00	each	\$100.00
Eligible Pensioners - Amount of above fee payable	No	Yes	Dog Reg 2013, Section 17	50%	each	50%
Working Dogs - Bona fide used in droving or tendering stock, Amount of above fee payable	No	Yes	Dog Reg 2013, Section 17	25%	each	25%
Unsterilised Dogs - 1 year	No	Yes	Dog Reg 2013, Section 17	\$50.00	each	\$50.00
Unsterilised Dog - If application is made after 31st of May until next 31st of October	No	Yes	Dog Reg 2013, Section 17	\$25.00	each	\$25.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Unsterilised Dogs - 3 years	No	Yes	Dog Reg 2013, Section 17	\$120.00	each	\$120.00
Unsterilised Dog - Lifetime	No	Yes	Dog Reg 2013, Section 17	\$250.00	each	\$250.00
Eligible Pensioners - Amount of above fee payable	No	Yes	Dog Reg 2013, Section 17	50%	each	50%
Working Dogs - Bona fide used in droving or tendering stock, Amount of above fee payable	No	Yes	Dog Reg 2013, Section 17	25%	each	25%
* Dog Registrations are due and payable on 1st November in the year of expiry of the licence						
Guide Dogs	No	Yes		No Charge		No Charge
Dangerous Dog - 1 year	No	No		N/A	each	\$50.00
Replacement Dog Tag	Yes	No	LG Act 1995	\$5.00	each	\$5.00
Dog Local Laws and Dog Charges						
Dog Seizure Fee - payable in addition to infringement fees as per Dog Act 1976 and Dog Regulations 1976	No	No	LG Act 1995	\$70.00	each	\$70.00
Dog Maintenance in Pound - per dog per day	No	No	LG Act 1995	\$25.00	each	\$30.00
Destruction and/or Disposal of a Dog - At Owners request	Yes	No		\$55.00	each	\$55.00
Return Dog after hours	No	No		\$90.00	each	\$90.00
Application for more than 2 Dogs - Charge per application	No	No		\$110.00	each	\$150.00
Dog Infringements, Under Dogs Local Law 2003, Dog Act 1976 - Fine per Dog						
Unregistered Dog (for dogs other than dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Unregistered Dog (dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Failure to notify local government of new owner	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Registration tag, certificate offences (for dogs other than dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Registration tag, certificate offences (dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Unlawful application of sterilisation tattoo	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Failure to ensure dog microchipped	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Failure to ensure dangerous dog microchipped	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Failure to notify local government of microchip details	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Removing, or interfering with a dog's microchip	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Transfer of ownership of unmicrochipped dog	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Failure to notify microchip database company of new owner	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Failure to notify local government, microchip database company of information changes (for dogs other than dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Keeping more than the prescribed number of dogs (dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Breach of kennel establishment licence	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Dog not wearing collar with attached registration tag	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Dog not held or tethered in certain public places	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Dog in exercise areas, rural areas offences	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Greyhound not muzzled	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Dog in place without consent (for dogs other than dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Dog in place without consent (dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Dog attack or chase causing physical injury	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Dog attack or chase causing no physical injury (for dogs other than dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Dog attack or chase causing no physical injury (dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Dangerous dog not wearing prescribed collar with prescribed information	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Not complying with dangerous dog enclosure requirements	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Not complying with commercial security dog requirements	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Warning signs about dangerous dogs not displayed	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Dangerous dog not muzzled	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Dangerous dog not held or tethered	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Dangerous dog not controlled by capable person	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Dangerous dog in prohibited place	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Dangerous dog (restricted breed) not sterilised	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Dangerous dog (restricted breed) or pup advertised	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Dangerous dog (restricted breed) or pup sold	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Dangerous dog (restricted breed) or pup transferred	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Buying or accepting ownership of dangerous dog (restricted breed) or pup	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Breeding, or breeding from, dangerous dog (restricted breed)	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Dangerous dog (declared) sold or transferred to under 18 year old	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Failure to notify person of responsibilities under Part VI Div. 2	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Failure to notify local government of a dangerous dog event	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Failure to notify new local government of a dangerous dog kept in it's district	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Failure to provide a notice to new owner about a dangerous dog (declared)	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Failure to provide written notice to new owner about a dangerous dog (restricted breed) or dangerous dog (commercial security dog)	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Failure to notify local government of dangerous dog's new district or death	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Failure to comply with a nuisance dog order (for dogs other than dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Failure to comply with a nuisance dog order (dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Failure to produce document when so required (for dogs other than dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Failure to produce document when so required (dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
Failure to give name, date of birth or address on demand (for dogs other than dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$200.00	each	\$200.00
Failure to give name, date of birth or address on demand (dangerous dogs)	No	Yes	Dog Reg 2013, Section 17	\$400.00	each	\$400.00
All prescribed offences under Dogs Local Law 2003	No	No		As Prescribed	each	As Prescribed
Other Animal Control						
Livestock Impoundment - Per animal						
Impounded after 6am and before 6pm						
Entire horses, mules, asses, camels, bulls or boars per head	No	No		\$120.00	each	\$120.00
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs per head	No	No		\$120.00	each	\$120.00
Wethers, ewes, lambs or goats per head	No	No		\$60.00	each	\$60.00
Impounded after 6pm and before 6am						
Entire horses, mules, asses, camels, bulls or boars per head	No	No		\$204.00	each	\$204.00
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs per head	No	No		\$240.00	each	\$240.00
Wethers, ewes, lambs or goats per head	No	No		\$120.00	each	\$120.00
Note: No charge is payable in respect of a suckling animal under the age of six months running with its mother						

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Livestock Poundage Fees						
First 24 hours						
Entire horses, mules, asses, camels, bulls or boars per head	No	No		\$60.00	each	\$60.00
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs per head	No	No		\$60.00	each	\$60.00
Wethers, ewes, lambs or goats per head	No	No		\$30.00	each	\$30.00
Subsequent each 24 hours of part thereof						
Entire horses, mules, asses, camels, bulls or boars per head	No	No		\$30.00	each	\$30.00
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs per head	No	No		\$30.00	each	\$30.00
Wethers, ewes, lambs or goats per head	No	No		\$15.00	each	\$15.00
Note: No charge is payable in respect of a suckling animal under the age of six months running with its mother						
Charges for Sustenance of Stock Impounded - Daily Charge per animal						
Entire horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers or calves per head	No	No		\$35.00	each	\$35.00
Pigs of any description per head	No	No		\$35.00	each	\$35.00
Rams, wethers, ewes, lambs or goats per head	No	No		\$35.00	each	\$35.00
Note: No charge is payable in respect of a suckling animal under the age of six months running with its mother						
Vehicle Impoundment - Per Vehicle						
Removing Vehicle from Property	No	No		\$250.00	each	\$250.00
Impounding of Vehicle	No	No		\$100.00	each	\$100.00
Impounded Vehicles - Storage Fee per Day	No	No		\$5.00	each	\$20.00
07 Health						
Caravan Park and Camping Ground						
Annual Registration Fee (Minimum)*	No	Yes		\$200.00	per annum	\$200.00
Transfer of Caravan Park Licence	No	Yes	Caravan Parks and Camping Ground Regulations 1997	\$100.00	each	\$100.00
*OR - The amount calculated by multiplying the relevant amount below per site, by the maximum number of sites (including any sites that may be used in an overflow area) - WHICHEVER IS THE GREATER AMOUNT						
Registration per Long Stay Site	No	Yes	Caravan Parks and Camping Ground Regulations 1997	\$6.00	per annum	\$6.00
Registration per Short Stay Site and Sites in Transit Parks	No	Yes	Caravan Parks and Camping Ground Regulations 1997	\$6.00	per annum	\$6.00
Registration per Camp Site	No	Yes	Caravan Parks and Camping Ground Regulations 1997	\$3.00	per annum	\$3.00
Registration per Overflow Site	No	Yes	Caravan Parks and Camping Ground Regulations 1997	\$1.50	per annum	\$1.50

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Additional fee for renewal after expiry (Reg 53)	No	Yes	Caravan Parks and Camping Ground Regulations 1997	\$20.00	each	\$20.00
Temporary Licence - Refer to Schedule 3. Pro rata amount of the application fee payable for the period of time for which the licence is to be in force	No	Yes	Caravan Parks and Camping Ground Regulations 1997	Minimum of \$100	each	Minimum of \$100
Lodging House						
Annual Registration Fee	No	No	Health (Miscellaneous Provisions Act 1911)	\$180.00	per annum	\$180.00
Transfer of Ownership Licence	No	No	LG Act 1995	\$100.00	each	\$100.00
Public Buildings						
Low Risk - per building	No	No		\$100.00	each	\$100.00
Medium Risk - per building	No	No		\$200.00	each	\$200.00
High Risk - per building	No	No		\$300.00	each	\$300.00
Public Events	No	No		\$100.00	each	\$100.00
Reissue of Certificate of Approval	No	No		\$50.00	each	\$50.00
Public Event - Not-for-profit entity	No	No		N/A	each	No Charge
Premises Inspection						
Inspection Fee	No	No		\$80.00	each	\$80.00
Fee for Service of Demand * - Includes Section 39 Certificate, freezer breakdown, inspection on request, assessment of noise management plans						
1st hour or pro rata for a part of an hour	Yes	No		\$180.00	each	\$180.00
Every hour thereafter or pro rata for a part of an hour	Yes	No		\$90.00	each	\$90.00
Water Sampling/ Analysis *(Microbial) - per sample on request	Yes	No	LG Act 1995	N/A	each	\$100.00
Reissue of Certificate of Approval - All health related approvals	Yes	No		N/A	each	\$50.00
Note: Fee for service applies to all Environmental Health Service Delivery and is not limited to food matters only						
Offensive Trades Fees						
Fees for Offensive Trades are as prescribed by the Health (Offensive Trades Fees) Regulations 1976 under the Health Act 1911	No	Yes		Refer to Reg 3	each	Refer to Reg 3
Septic Tank Applications *						
Local Government Application Fee	No	No		\$118.00	each	\$118.00
Fee for Grant of Permit (Reg 10(2))	No	No		\$118.00	each	\$118.00
Septic Tank Inspection Fee	No	No		\$118.00	each	\$118.00
*Other fees apply if building is not a single dwelling and produces more than 540 litres of sewerage per day						(ie \$56.00 fee to HDWA)

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Food Act Application Fee						
Construct or establish a food premises (s110 (3)) which includes Notification Fee						
High Risk	No	No		\$400.00	each	\$400.00
Medium Risk	No	No		\$300.00	each	\$300.00
Low Risk	No	No		\$200.00	each	\$200.00
Note: As per Food Act, any Fees and Charges set by statutory regulation take precedence over Council Fee's and Charges						
Food Act Notification Fee						
High, Medium and Low Risk Premises	No	No		\$60.00	each	\$70.00
Exempted Food Premises, not-for-profit, community groups and food business's licenced under Activities on Thoroughfares and Trading	No	No		No Charge	each	No Charge
Annual Risk Assessment/Inspection Fees						
High Risk - 4 Assessments per year	No	No		\$500.00	each	\$500.00
Medium Risk - 2 Assessments per year	No	No		\$250.00	each	\$300.00
Low Risk - 1 Assessment per year	No	No		\$125.00	each	\$150.00
2nd and Subsequent Re-Assessment	No	No		\$75.00	each	\$100.00
Transfer Fee	No	No		\$60.00	each	\$100.00
Stallholders Permit						
Annual Fee	No	No		\$250.00	per annum	\$260.00
Monthly Fee	No	No		\$55.00	per month	\$60.00
Daily Fee	No	No		\$25.00	each	\$30.00
Traders Permit						
Annual Fee	No	No		\$1,550.00	per annum	\$1,565.00
Monthly Fee	No	No		\$260.00	per month	\$260.00
Daily Fee	No	No		\$55.00	each	\$55.00
Infringements						
Offences under the Food Act 2008	No	Yes		As prescribed	each	As prescribed
Offences under the Food Regulations 2009	No	Yes		As prescribed	each	As prescribed
08 Education and Welfare						
School Holiday Program: Primary School Sessions						
Individual Session	No	No		N/A	per session	10.00
One Week - All Sessions	No	No		N/A	per week	30.00
Two Weeks - All Sessions	No	No		N/A	per two weeks	60.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Youth Services						
Derby Youth Centre - Alcohol is not allowed at this venue						
Community and Non-Government Use - per hour	Yes	No		\$15.00	per hour	\$15.00
Community and Non-Government Use - per day	Yes	No		\$70.00	per day	\$70.00
Commercial and Government Use - per hour	Yes	No		\$30.00	per hour	\$30.00
Commercial and Government Use - per day	Yes	No		\$140.00	per day	\$140.00
Additional Cleaning Charges per hour (where required)	Yes	No		N/A	per hour	\$110.00
Additional Rubbish Collection by Shire Staff per hour (where required)	Yes	No		N/A	per hour	\$110.00
Staff to attend - Call Out Fee - per hour	Yes	No		N/A	per hour	\$80.00
Bond	No	No		\$500.00	per hire	\$500.00
Late key return, Community and Non-Govt Organisations - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	70.00
Late key return, Government and Commercial Organisations - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	140.00
Lost key return - for keys not surrendered within 5 business day after the event, in addition to late key return fees charged	Yes	No		N/A	each	600.00
After hours Inspection (Weekends, Public Holidays etc.) - when a post hire inspection by Shire staff or a contractor is required outside of normal Shire business hours (being an additional fee on top of the normal hireage fee as specified above	Yes	No		N/A	each	300.00
Note: Hire fees may be waived at the discretion of Council for the delivery of Youth Life Skills Programs						
09 Housing						
Housing - Council Staff, As per Council Policy AF23 - Provision of Staff Housing	No	No				
10 Community Amenities						
Cemeteries:						
The Municipality of the Shire of Derby West Kimberley Local Laws relating to Derby Public Cemetery - Reserve No. 1227 and Fitzroy Crossing Public Cemetery - Reserve No. 29060						
Cemetery Enquiry - Search of Cemetery Records	Yes	No		N/A	each	\$55.00
On application for a "Form of Grant of Right of Burial" the following fees shall be payable:						
Grant of Right of Burial	No	No		\$150.00	each	\$150.00
Sinking Fees - Ordinary Grave for an adult (1.8 - 2.1m deep)	No	No		\$500.00	each	\$600.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Sinking Fees - Grave for any child under 7 years (1.8 - 2.1m deep)	No	No		\$400.00	each	\$500.00
Sinking Fees - Grave for any stillborn child (1.4m deep)	No	No		\$300.00	each	\$400.00
Sinking fees - Double Burial Plot (2.4m deep)	No	No		N/A	each	\$650.00
Family to Dig Grave	No	No		\$200.00	each	\$350.00
Extra Charges						
For each additional metre or part thereof	No	No		\$150.00	per metre	\$150.00
Reopening an ordinary grave for each internment or exhumation - Standard Grave (1.8m deep)	No	No		\$500.00	each	\$750.00
Reopening Double Plot for second burial at 1.8m deep	No	No		N/A	each	\$600.00
Internment without due notice under By-law 6	No	No		\$250.00	each	\$250.00
Re-interment after exhumations	No	No		\$250.00	each	\$250.00
Note: Where removal of kerbing, tiles, grass etc. is necessary, fees will be charged per labour hour incurred				Actual Cost	each	Actual Cost
Miscellaneous Charges						
Plot Reservation/Registration of Right of Burial (25 years)	No	No		\$150.00	each	\$150.00
Registration of "Transfer of Form of Grant of Right of Burial"	No	No		\$25.00	each	\$25.00
Copy of Right of Burial	No	No		\$25.00	each	\$25.00
Funeral Director's Annual Licence Fee	No	No		\$150.00	per annum	\$250.00
Monumental Mason's Annual Licence Fee	No	No		\$100.00	per annum	\$150.00
Permit to erect Headstone	No	No		\$25.00	each	\$40.00
Sanitation Household						
Refuse Collection						
Residential Rubbish - One Collection per bin per week (Two in wet season)	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67	\$565.00	per annum	\$580.00
Residential Rubbish - Additional Bin Charge for one collection per week (Two in wet season)	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67	\$617.00	per annum	\$630.00
Commercial Rubbish - One Collection per bin per week (Two in wet season)	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67	\$870.00	per annum	\$900.00
Commercial Rubbish - Additional Service per day/week	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67	\$460.00	per annum	\$500.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Commercial Rubbish - Additional Bin Charge for one collection per week (Two in wet season)	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67	\$980.00	per annum	\$1,000.00
Domestic/Commercial Rubbish Bins - Replacement cost per bin	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67	\$170.00	each	\$170.00
Derby/Fitzroy Crossing Waste Management Facilities - Disposal Charge						
Domestic Household Refuse - Disposal at Landfill Site Only						
Delivered in trailer or utility loads only, including recyclables	No	No	Waste Avoidance and Resource Recovery Act 2007, Part 6, Div 3, Section 67	No Charge	per m3	No Charge
Note: Any refuse from domestic premises if brought in by a commercial vehicle or operator will be charged at the commercial and industrial rates						
Separated Green Waste Suitable for Mulching						
Domestic	No	No		No Charge	per m3	No Charge
Commercial	No	No		No Charge	per m3	No Charge
Refuse from Commercial and Industrial Premises and 'Authorised' Collection of Household Waste, and Demolition Waste						
Not Compacted - per cubic metre or part thereof	Yes	No		\$55.00	per m3	\$60.00
Compacted - Compactor Vehicles - per cubic metre or part thereof	Yes	No		\$75.00	per m3	\$80.00
Airconditioners						
General Public	No	No		No Charge	each	No Charge
Commercial Business - per item	Yes	No		\$50.00	each	\$50.00
Asbestos Disposal						
Asbestos Disposal per cubic metre	Yes	No		\$115.00	per m3	\$120.00
Asbestos Disposal Minimum Charge	Yes	No		\$280.00	per m3	\$280.00
Batteries						
	No	No		No Charge	each	No Charge
Car Bodies – See Waste Facility Contractors						
	No	No		No Charge	each	No Charge
Clinical Waste						
Clinical Waste Disposal - per cubic metre or part thereof	Yes	No		\$210.00	per m3	\$210.00
Disposal of Animal Carcasses - Large Stock						
Large animals e.g horses, cattle, camels, pigs	Yes	No		\$40.00	each	\$50.00
E-Waste						
	No	No		No Charge	each	No Charge
Empty Plastic 205 Litre Drums	Yes	No		\$15.00	each	\$15.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Empty Steel 205 Litre Drums	No	No		No Charge	each	No Charge
Gas Bottles	No	No		No Charge	each	No Charge
Liquid/Septage/Grease Trap Waste						
Deposited at Council Facility - per 1,000 ltrs or part thereof	Yes	No		\$100.00	per kilolitre	\$150.00
Note: Arrangements to be made with private contractors						
Motor Oil and Cooking Oil						
Contact Shire Officers for disposal information	No	No		No Charge	per litre	No Charge
Refrigerators or Freezers						
General Public	No	No		No Charge	each	No Charge
Commercial Business - per item	Yes	No		\$50.00	each	\$50.00
Truck Bodies – See Waste Facility Contractors	No	No		No Charge	each	No Charge
Tyres						
Car Tyres	Yes	No		\$8.00	each	\$9.00
Light Truck Tyres	Yes	No		\$10.00	each	\$11.00
Truck Tyres	Yes	No		\$20.00	each	\$25.00
Tractor and Large Machinery Tyres	Yes	No		\$50.00	each	\$55.00
Haul Pack/Dumptruck Tyres	Yes	No		\$1,110.00	each	\$1,110.00
Note: Any waste from outside the Shire's boundaries will incur double the stated fees above						
Minimum Charge of \$15 per invoice per month	Yes	No		\$14.00	each	\$15.00
Town Planning and Regional Development						
Statutory Planning Applications - In accordance with Planning and Development Regulations 2009, Reg 47 Schedule 2						
Fees are based on the estimated cost of development - Per Application						
Determination of a Development Application (other than for an Extractive Industry) where the Development has not commenced or been carried out and the estimated cost of the Development is:						
A) Not more than \$50,000	No	Yes	Planning and Development Act 2005	\$147.00	each	\$147.00
B) More than \$50,000 but not more than \$500,000	No	Yes	Planning and Development Act 2005	0.32% of the estimated cost of development		0.32% of the estimated cost of development
C) More than \$500,000 but not more than \$2.5 million	No	Yes	Planning and Development Act 2005	\$1,700 plus 0.257% for every \$1 in excess of \$500,000		\$1,700 plus 0.257% for every \$1 in excess of \$500,000
D) More than \$2.5 million but not more than \$5 million	No	Yes	Planning and Development Act 2005	\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million		\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
E) More than \$5 million but not more than \$21.5 million	No	Yes	Planning and Development Act 2005	\$12,633 plus 0.123% for every \$1 in excess of \$5 million		\$12,633 plus 0.123% for every \$1 in excess of \$5 million
F) More than \$21.5 million	No	Yes	Planning and Development Act 2005	\$34,196.00	each	\$34,196.00
NOTE: If the Development has commenced or been carried out without approval, an additional amount by way of penalty is payable. This penalty is twice the amount of the fee payable for the determination of the application fees shown above, in addition to the normal application fee. Thus the fee payable is three times the standard fee. This is a statutory fee						
Advertising Costs (TPS 5) SA/AA as appropriate	No	No		At Cost	each	At Cost
Resubmission of Lapsed Planning Approval	No	No		\$295.00	each	\$295.00
Request for Consideration of Amended Plan	No	No		\$295.00	each	\$295.00
Request for Extension of Time	No	No		\$295.00	each	\$295.00
Determining an application to cancel the development approval	No	No		\$0.00	each	\$0.00
Extractive Industry						
Determination of Development Application	No	Yes	Planning and Development Act 2005	\$739.00	each	\$739.00
Note: If the Development has commenced or been carried out without approval, an additional amount of \$1,478.00 by way of penalty is payable, in addition to the normal application fee. Thus the fee payable is 3 times the standard fee. This is a statutory fee						
Change of Use and Non Conforming Use Application Only						
Application for change of use or for change of continuation of a non-conforming use where development is not occurring.	No	Yes	Planning and Development Act 2005	\$295.00	each	\$295.00
Alteration, extension or change of non-conforming use where development already commenced or been carried out	No	Yes	Planning and Development Act 2005	\$590.00	each	\$885.00
Miscellaneous Fees						
Section 40 Certificate	No	Yes		\$73.00	each	\$73.00
Rural Roads						
Development Bond for Transportable Houses - Refundable	No	No		\$10,000.00	each	\$10,000.00
Development Assessment Panel (DAP) - In accordance with Planning and Development Assessment Panels Regulations 2011						
Determination of a Development Application (other than for an Extractive Industry) where the Development has not commenced or been carried out and the estimated cost of the Development is:						
A) \$2 million but less than \$7 million	Yes	Yes	DAP Amendment Regulations 2017	\$5,603.00	each	\$5,603.00
B) \$7 million but less than \$10 million	Yes	Yes	DAP Amendment Regulations 2017	\$8,650.00	each	\$8,650.00
C) \$10 million but less than \$12.5 million	Yes	Yes	DAP Amendment Regulations 2017	\$9,411.00	each	\$9,411.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
D) \$12.5 million but less than \$15 million	Yes	Yes	DAP Amendment Regulations 2017	\$9,680.00	each	\$9,680.00
E) \$15 million but less than \$17.5 million	Yes	Yes	DAP Amendment Regulations 2017	\$9,948.00	each	\$9,948.00
F) \$17.5 million but less than \$20 million	Yes	Yes	DAP Amendment Regulations 2017	\$10,218.00	each	\$10,218.00
G) \$20 million or more	Yes	Yes	DAP Amendment Regulations 2017	\$10,486.00	each	\$10,486.00
Amendment or cancellation	Yes	Yes	DAP Amendment Regulations 2017	\$241.00	each	\$241.00
Home Occupation - In accordance with Planning and Development Regulations 2009, Reg 47, Schedule 2						
Initial Application for approval of a home occupation where the home occupation has not commenced	No	Yes	Planning and Development Act 2005	\$222.00	each	\$222.00
Initial Application for approval of a home occupation where the home occupation has commenced	No	Yes	Planning and Development Act 2005	\$418.00	each	\$666.00
Application for the renewal of approval of a home occupation before the approval expires	No	Yes	Planning and Development Act 2005	\$73.00	each	\$73.00
Application for the renewal of approval of a home occupation after the approval has expired	No	Yes	Planning and Development Act 2005	\$146.00	each	\$219.00
Planning Advice						
Issue of written planning advice	No	Yes	Planning and Development Act 2005	\$73.00	each	\$73.00
Replying to a property settlement questionnaire	No	Yes	Planning and Development Act 2005	\$73.00	each	\$73.00
Zoning						
Issue of Zoning Certificate	No	Yes	Planning and Development Act 2005	\$73.00	each	\$73.00
Written Zoning Enquiries	No	Yes	Planning and Development Act 2005	\$73.00	each	\$73.00
Copy of Monthly Statistics						
Per Month	Yes	No		\$20.00	each	\$20.00
Per Annum	Yes	No		\$200.00	each	\$200.00
Scheme Amendment and Structure Plans						
Calculated for individual applications as per Part 2 and 3 of the Town Planning (Local Government Planning Fees) Regulations 2000						
Simple Amendment - Primarily 1 or 2 lot re-zoning	No	Yes		N/A	each	\$1,000.00
All other amendments	No	Yes		N/A	each	\$3,000.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Any required amendments or changes to the application undertaken by a Shire Officer will be charged for the time taken. This charge is per hour *Above fees are based on the completed application being lodged*	No	Yes	Planning and Development Regulations 2009	N/A	per hour	\$145.00
Provision of a Sub-Division/Strata Clearance (per lot)						
A) 1 to 5 lots - Charge per lot	No	Yes	Planning and Development Regulations 2009	\$73.00	per lot	\$73.00
B) Between 6 and 195 lots - Charge for first 5 lots \$365.00, then \$35.00 per additional lot	No	Yes	Planning and Development Regulations 2009	\$365.00 for the first 5 lots, then \$35.00 per additional lot	per lot	\$365.00 for the first 5 lots, then \$35.00 per additional lot
C) More than 195 lots	No	Yes	Planning and Development Regulations 2009	\$7,393.00	each	\$7,393.00
Strata Form 7 Clearance Certificate under section 5B(2), 8A(f) or 9(3) of the Strata Titles Act - Minimum Fee of \$100.00 applies	No	Yes	Strata Titles General Regulations 1996, Schedule 1 (2)	0.20 per sqm of floor area	each	0.20 per sqm of floor area
11 Recreation and Culture						
Kimberley Art Prize						
Artist Entry Fee	Yes	No		\$50.00	each	\$60.00
Artist Entry Fee - Youth Category	Yes	No		\$25.00	each	\$25.00
Commission on Sale of Works	Yes	No		18.00%	per item	20.00%
Concession - Future Awards	Yes	No		\$25.00	each	\$25.00
Kimberley Photographic Awards						
Entry Fee	Yes	No		\$25.00	each	\$30.00
Library Services						
Lost or Damaged Membership Card replacement	Yes	No		\$5.00	each	\$5.00
Lost and Damaged Books/Items/Stock:						
Administration Fee	Yes	No		\$5.50	each	\$5.50
Replacement Books	Yes	No		At Cost	each	At Cost
DVD Case - Single	Yes	No		\$1.00	each	\$1.00
DVD Case - Multi	Yes	No		\$2.50	each	\$2.50
CD Case	Yes	No		\$12.00	each	\$12.00
Exam Fee invigilation per person including exam room hire (per hour or pro rata for a part of an hour)	Yes	No		N/A	per hour	\$110.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Crafty Corner at Derby Library - per child for the School Term	Yes	No		N/A	per child per school term	\$20.00
Kids afternoon activities at Derby Library - per child for the School Term	Yes	No		N/A	per child per school term	\$20.00
Internet/Email Use:						
First 5 minutes - Once per person per day only, for information search	No	No		N/A	per day	Free of Charge
Between 6 and 30 minutes	Yes	No		N/A	per use	\$2.50
Between 31 minutes and 1 hour	Yes	No		N/A	per use	\$5.00
Between 1 and 2 hours	Yes	No		N/A	per use	\$10.00
Between 2 and 3 hours	Yes	No		N/A	per use	\$15.00
Students: Free internet use for study/homework only	No	No		N/A	each	Free of Charge
Scanning to Email:						
1 to 20 pages	Yes	No		\$3.50	each	\$3.50
21 pages or more	Yes	No		N/A	each	\$5.00
Faxing:						
Charge per page (within Australia)	Yes	No		\$3.50	each	\$1.00
10 pages or more (within Australia) - Maximum Charge	Yes	No		N/A	each	\$10.00
Charge per page (International)	Yes	No		N/A	each	\$2.00
10 pages or more (International) - Maximum Charge	Yes	No		N/A	each	\$20.00
Disc Cleaning: - per disc	Yes	No		\$3.50	each	\$2.00
Laminating:						
A4 per page	Yes	No		\$4.50	each	\$3.00
A3 per page	Yes	No		\$7.00	each	\$4.00
Printing or Photocopying:						
A4 Black and White - per side	Yes	No		\$0.55	each	\$0.50
A4 Coloured - per side	Yes	No		\$2.20	each	\$1.00
A3 Black and White - per Side	Yes	No		\$1.10	each	\$1.00
A3 Coloured - per Side	Yes	No		\$3.30	each	\$2.50
Students - Above fees are at a discounted rate of 50%	Yes	No		50%	each	50%
Aquatic Facilities						
Derby Memorial Swimming Pool						
Spectator - Casual Entry	Yes	No		\$1.00	each	\$1.00
Child 0 - 4 - Casual Entry	No	No		No Charge	each	No Charge

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Child 5 to 15 - Casual Entry	Yes	No		\$3.50	each	\$3.50
Child 5 to 15 - 3 Month Pool Membership	Yes	No		\$65.00	each	\$65.00
Child 5 to 15 - 6 Month Pool Membership	Yes	No		N/A	each	\$100.00
Child 5 to 15 - 12 Month Pool Membership	Yes	No		\$160.00	each	\$160.00
Adult 16+ - Casual Entry	Yes	No		\$5.50	each	\$5.50
Adult 16+ - 3 Month Pool Membership	Yes	No		\$100.00	each	\$100.00
Adult 16+ - 6 Month Pool Membership	Yes	No		N/A	each	\$200.00
Adult 16+ - 12 Month Pool Membership	Yes	No		\$300.00	each	\$300.00
Concession - Casual Entry	Yes	No		\$3.50	each	\$3.50
Concession - 3 Month Pool Membership	Yes	No		\$65.00	each	\$65.00
Concession - 6 Month Pool Membership	Yes	No		N/A	each	\$100.00
Concession - 12 Month Pool Membership	Yes	No		\$160.00	each	\$160.00
School Groups - Per student, pool opening hours only	Yes	No		\$2.00	each	\$2.00
Family* - Casual Entry	Yes	No		\$15.00	each	\$15.00
Family* - 3 Month Pool Membership	Yes	No		\$260.00	each	\$260.00
Family* - 6 Month Pool Membership	Yes	No		N/A	each	\$400.00
Family* - 12 Month Pool Membership	Yes	No		\$600.00	each	\$600.00
* Family consists of 2 Adults and up to 4 Children						
10 Swim Vouchers						
Adult	Yes	No		\$50.00	each	\$50.00
Child 5 to 15	Yes	No		\$30.00	each	\$30.00
Concession	Yes	No		\$30.00	each	\$30.00
Aquatic Programs						
Adult	Yes	No		\$10.00	each	\$10.00
Junior	Yes	No		\$5.00	each	\$5.00
Concession -Seniors, students, healthcare card	Yes	No		\$8.00	each	\$8.00
Swimming Lessons						
Adult - Group (term and programs shorter than this will be advertised) - per 10 lessons	Yes	No		\$150.00	each	\$150.00
Junior - Group (week term and programs shorter than this will be advertised) - per 10 lessons	Yes	No		\$130.00	each	\$130.00
Junior - Group (3 or more children same family - \$130 per child first two children, then \$110 each additional child) - per 10 lessons	Yes	No		\$130/\$110	each	\$130/\$110
Programs Shorter than 10 weeks will be charged at the pro rata rate of \$13.00 per lesson - Child only	Yes	No		\$13.00	each	\$13.00
Adult - 1:1 teaching per 1/2 hour lesson	Yes	No		\$37.00	each	\$37.00
Junior - 1:1 teaching per 1/2 hour lesson	Yes	No		\$37.00	each	\$37.00
Additional Adult/Junior - 1:1 teaching per 1/2 hour lesson	Yes	No		\$21.00	each	\$21.00
Aquatic - Other						
Lane Hire per hour - Per Lane	Yes	No		N/A	per hour	\$15.00
Pool Hire - per hour (Outside of normal opening hours with prior agreement only)	Yes	No		\$100.00	per hour	\$100.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Pool Hire with Inflatable - per hour (Outside of normal opening hours with prior agreement only)	Yes	No		\$100 to \$300	per hour	\$150.00
Facility Hire - Exclusive use eg School Carnivals	Yes	No		\$450.00	per hire	\$450.00
Bond	No	No		\$400.00	per hire	\$300.00
Bonds can not be waived. In ALL cases a bond is to be paid prior to the function, when the booking is made. The bond will be refunded as soon as possible after the function should there be no damage or additional expenses incurred The bond amount will normally be \$300.00 for hire of the Derby Swimming Pool						
Cancellation of Bookings						
7 Days or more prior to booking				N/A		Full Refund
Between 1 and 7 Days prior to booking				N/A		50% Refund
Within 24 Hours of booking				N/A		No Refund
Other Recreation and Sport						
Marquee and Pop-up Gazebo Hire						
Daily Hire Fee	Yes	No		\$150.00	per day	\$200.00
Labour Hire to Erect and Dismantle	Yes	No		\$350.00	each	\$375.00
Bond	No	No		\$500.00	per hire	\$550.00
Note: It is compulsory for the Shire to erect and dismantle the Marquee						
Equipment						
BBQ Trailer Day Hire	Yes	No		\$66.00	per day	\$80.00
Equipment Hire						
Public Address System	Yes	No		\$60.00	per day	\$75.00
Projector	Yes	No		\$35.00	per day	\$50.00
Screen	Yes	No		\$25.00	per day	\$25.00
Bond	No	No		\$200.00	per hire	\$250.00
Outdoor Cinema Screen	Yes	No		\$500.00	per day	\$500.00
Bond	No	No		\$500.00	per hire	\$500.00
Note: Staff required to provide training						
Gladiator Ring	Yes	No		\$500.00	per day	\$500.00
Bond	No	No		\$500.00	per hire	\$500.00
Note: Staff required to provide training						
Bonds can not be waived. In ALL cases a bond is to be paid prior to the function, when the booking is made. The bond will be refunded as soon as possible after the function should there be no damage or additional expenses incurred						
Facility Hire						
Civic Centre						
Alcohol is allowed at this Venue						
Community and Non-Government Organisations - Daily Hall Hire Sunday to Thursday 10am to 11pm	Yes	No		\$260.00	per day	\$260.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Community and Non-Government Organisations - Daily Hall Hire Friday and Saturday 10am to midnight	Yes	No		\$260.00	per day	\$260.00
Community and Non-Government Organisations - Hall Hire per hour	Yes	No		\$40.00	per hour	\$40.00
Government and Commercial Organisations - Daily Hall Hire Sunday to Thursday 10am to 11pm	Yes	No		\$400.00	per day	\$600.00
Government and Commercial Organisations - Daily Hall Hire Friday and Saturday 10am to midnight	Yes	No		\$400.00	per day	\$1,000.00
Government and Commercial Organisations - Hall Hire per hour	Yes	No		\$70.00	per hour	\$80.00
Additional Cleaning Charges per hour (where required)	Yes	No		N/A	per hour	\$110.00
Additional Rubbish Collection by Shire Staff per hour (where required)	Yes	No		N/A	per hour	\$110.00
Staff to attend - Call Out Fee - per hour	Yes	No		N/A	per hour	\$80.00
Additional time using facility outside of user agreement - Charged at facility hourly rate listed above	Yes	No		N/A	per hour	Facility Hourly Rate
Bond - Without alcohol consumption	No	No		\$500.00	per event	\$500.00
Bond - With alcohol consumption	No	No		\$1,000.00	per event	\$2,000.00
Late key return, Community and Non-Govt Organisations - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	\$260.00
Late key return, Government and Commercial Organisations - for keys not returned within hire period as specified above - Charge per Day Sunday to Thursday	Yes	No		N/A	each	\$600.00
Late key return, Government and Commercial Organisations - for keys not returned within hire period as specified above - Charge per Day Friday and Saturday	Yes	No		N/A	each	\$1,100.00
Lost key return - for keys not surrendered within 5 business day after the event, in addition to late key return fees charged	Yes	No		N/A	each	\$600.00
After hours Inspection (Weekends, Public Holidays etc.) - when a post hire inspection by Shire staff or a contractor is required outside of normal Shire business hours (being an additional fee on top of the normal hireage fee as specified above)	Yes	No		N/A	each	\$300.00
Charitable / Not for Profit Fundraising Events						
Hall Hire with Alcohol - Per hour	Yes	No		\$30.00	per hour	\$80.00
Hall Hire with Alcohol - Per day	Yes	No		\$132.00	per day	\$250.00
Hall Hire without Alcohol - per hour	Yes	No		\$20.00	per hour	\$40.00
Hall Hire without Alcohol - per day	Yes	No		\$85.00	per day	\$150.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Hall Hire for funeral service Only - per hour	Yes	No		\$30.00	per hour	\$50.00
Hall Hire for funeral service Only - per day	Yes	No		\$85.00	per day	\$100.00
Additional Cleaning Charges per hour (where required)	Yes	No		N/A	per hour	\$110.00
Additional Rubbish Collection by Shire Staff per hour (where required)	Yes	No		N/A	per hour	\$110.00
Staff to attend - Call Out Fee - per hour	Yes	No		N/A	per hour	\$80.00
Additional time using facility outside of user agreement - Charged at facility hourly rate listed above	Yes	No		N/A	per hour	Facility Hourly Rate
Bond	No	No		\$300.00	per event	\$300.00
Late key return, Hall Hire with Alcohol - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	\$250.00
Late key return, Hall Hire without Alcohol - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	\$150.00
Late key return, Hall Hire for funeral service - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	\$100.00
Lost key return - for keys not surrendered within 5 business day after the event, in addition to late key return fees charged	Yes	No		N/A	each	\$600.00
After hours Inspection (Weekends, Public Holidays etc.) - when a post hire inspection by Shire staff or a contractor is required outside of normal Shire business hours (being an additional fee on top of the normal hireage fee as specified above	Yes	No		N/A	each	\$300.00
Per day rate is defined as 8 hours or greater of continual use, otherwise the facility is charged per hour of usage						
Key deposit – Per Key (Maximum of 2 keys per hire at discretion of Shire)	No	No		\$100.00	each	\$100.00
Cancellation of Bookings						
14 Days or more prior to booking				Full Refund		Full Refund
Between 8 and 13 Days prior to booking				N/A		75% Refund
Between 2 and 7 Days prior to booking				50% Refund		50% Refund
Within 48 Hours of booking				No Refund		No Refund
Equipment						
Chairs and trestle tables are included in the facility booking fee. They will not be hired for use outside of Council facilities						
Bonds can not be waived. In ALL cases a bond is to be paid prior to the function, when the booking is made. The bond will be refunded as soon as possible after the function should there be no damage or additional expenses incurred						

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Derby Recreation Centre - Alcohol is not allowed at this Venue						
Squash Courts - Charges are per Court						
Per 1/2 hour	Yes	No		\$10.00	per 30 minutes	\$10.00
Per hour	Yes	No		\$16.00	per hour	\$16.00
Staff to attend - Call Out Fee - per hour	Yes	No		N/A	per hour	\$80.00
Community Room						
Community and Non-Government Use - per hour	Yes	No		\$15.00	per hour	\$15.00
Community and Non-Government Use - per day	Yes	No		\$80.00	per day	\$80.00
Commercial and Government Use - per hour	Yes	No		\$30.00	per hour	\$30.00
Commercial and Government Use - per day	Yes	No		\$165.00	per day	\$165.00
Additional Cleaning Charges per hour (where required)	Yes	No		N/A	per hour	\$110.00
Additional Rubbish Collection by Shire Staff per hour (where required)	Yes	No		N/A	per hour	\$110.00
Staff to attend - Call Out Fee - per hour	Yes	No		N/A	per hour	\$80.00
Additional time using facility outside of user agreement - Charged at facility hourly rate listed above	Yes	No		N/A	per hour	Facility Hourly Rate
Bond	No	No		\$300.00	per event	\$300.00
Late key return, Community and Non-Government Use - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	\$80.00
Late key return, Commercial and Government Use - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	\$165.00
Lost key return - for keys not surrendered within 5 business day after the event, in addition to late key return fees charged	Yes	No		N/A	each	\$600.00
After hours Inspection (Weekends, Public Holidays etc.) - when a post hire inspection by Shire staff or a contractor is required outside of normal Shire business hours (being an additional fee on top of the normal hireage fee as specified above	Yes	No		N/A	each	\$300.00
Bonds can not be waived. In ALL cases a bond is to be paid prior to the function, when the booking is made. The bond will be refunded as soon as possible after the function should there be no damage or additional expenses incurred						
Derby Courts - Charges are per Court						
Community and Non-Government Use - per hour - Without Lighting	Yes	No		\$20.00	per hour	\$20.00
Community and Non-Government Use - per hour - With Lighting	Yes	No		\$30.00	per hour	\$30.00
Community and Non-Government Use - per day - 6am to 6pm	Yes	No		\$100.00	per day	\$100.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Commercial and Government Use - per hour - Without Lighting	Yes	No		\$40.00	per hour	\$40.00
Commercial and Government Use - per hour - With Lighting	Yes	No		\$70.00	per hour	\$70.00
Commercial and Government Use - per day - 6am to 6pm	Yes	No		\$300.00	per day	\$300.00
Additional Cleaning Charges per hour (where required)	Yes	No		N/A	per hour	\$110.00
Additional Rubbish Collection by Shire Staff per hour (where required)	Yes	No		N/A	per hour	\$110.00
Staff to attend - Call Out Fee - per hour	Yes	No		N/A	per hour	\$80.00
Additional time using facility outside of user agreement - Charged at facility hourly rate listed above	Yes	No		N/A	per hour	Facility Hourly Rate
Bond **	No	No		\$300.00	per event	\$300.00
Late key return, Community and Non-Government Use - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	\$100.00
Late key return, Commercial and Government Use - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	\$300.00
Lost key return - for keys not surrendered within 5 business day after the event, in addition to late key return fees charged	Yes	No		N/A	each	\$600.00
After hours Inspection (Weekends, Public Holidays etc.) - when a post hire inspection by Shire staff or a contractor is required outside of normal Shire business hours (being an additional fee on top of the normal hireage fee as specified above	Yes	No		N/A	each	\$300.00
Bonds can not be waived. In ALL cases a bond is to be paid prior to the function, when the booking is made. The bond will be refunded as soon as possible after the function should there be no damage or additional expenses incurred						
Derby Oval						
Community and Non-Government Use - per hour - Without Lighting	Yes	No		\$15.00	per hour	\$15.00
Community and Non-Government Use - per hour - With Lighting	Yes	No		\$40.00	per hour	\$40.00
Community and Non-Government Use - per day - Without Lighting	Yes	No		\$80.00	per day	\$80.00
Commercial and Government Use - per hour - Without Lighting	Yes	No		\$30.00	per hour	\$30.00
Commercial and Government Use - per hour - With Lighting	Yes	No		\$80.00	per hour	\$80.00
Commercial and Government Use - per day - Without Lighting	Yes	No		\$165.00	per day	\$165.00
Additional Cleaning Charges per hour (where required)	Yes	No		N/A	per hour	\$110.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Additional Rubbish Collection by Shire Staff per hour (where required)	Yes	No		N/A	per hour	\$110.00
Staff to attend - Call Out Fee - per hour	Yes	No		N/A	per hour	\$80.00
Additional time using facility outside of user agreement - Charged at facility hourly rate listed above	Yes	No		N/A	per hour	Facility Hourly Rate
Bond*	No	No		\$500.00	per event	\$500.00
Bonds can not be waived. In ALL cases a bond is to be paid prior to the function, when the booking is made. The bond will be refunded as soon as possible after the function should there be no damage or additional expenses incurred						
Cancellation of Bookings						
14 Days or more prior to booking				Full Refund		Full Refund
Between 8 and 13 Days prior to booking				N/A		75% Refund
Between 2 and 7 Days prior to booking				50% Refund		50% Refund
Within 48 Hours of booking				No Refund		No Refund
Bonds						
Bonds can not be waived. In ALL cases a bond is to be paid prior to the function, when the booking is made. The bond will be refunded as soon as possible after the function should there be no damage or additional expenses incurred						
** Council retains the right to retain bond if the hirer breaches any conditions of hire.						
* Council retains the right to charge a higher bond if the hirer has previously caused damage or if the activity is likely to cause damage						
** Council retains the right to refuse bookings where there has been a prior breach of conditions of hire by the hirer for any of the shire venues at any time in the past						
** Where an organisation will be hiring a venue or equipment multiple times throughout the year, one bond can be paid and held by the Shire for the entire year or until a refund of the bond is requested. The bond must be of the bond value applicable to the venue or equipment being hired. If multiple venues or equipment are required on the same day, the person or organisation hiring the facilities or equipment are to pay the additional bond applicable.						
Definitions:						
Alcohol - Where alcohol is being served or otherwise provided, including BYO and gratis provision						
Per Day Rates - Per day rate is up to a maximum of 14 hrs eg 10am - 12 midnight, Friday and Saturday only						
Community and Non-Government Organisations - This category covers individuals (eg: birthday parties and weddings except where alcohol is being served), incorporated and non-incorporated community groups where the purpose is not for profit. This includes groups such as Churches, Playgroups, and Aboriginal Community Organisations (eg: Land Council etc)						
Commercial and Government - All state, federal and other local governments including their agencies, or where the purpose is to generate a profit by a business (excludes fairs, circuses, sideshows or other large scale events)						
Fitzroy Crossing Recreation Centre						
Community and Non-Government Use - per hour	Yes	No		\$20.00	per hour	\$24.00
Community and Non-Government Use - per day	Yes	No		\$100.00	per day	\$120.00
Commercial and Government Use - per hour	Yes	No		\$50.00	per hour	\$60.00
Commercial and Government Use - With alcohol per day	Yes	No		\$250.00	per day	\$300.00
Additional Cleaning Charges per hour (where required)	Yes	No		N/A	per hour	\$110.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Additional Rubbish Collection by Shire Staff per hour (where required)	Yes	No		N/A	per hour	\$110.00
Staff to attend - Call Out Fee - per hour	Yes	No		N/A	per hour	\$80.00
Additional time using facility outside of user agreement - Charged at facility hourly rate listed above	Yes	No		N/A	per hour	Facility Hourly Rate
Bond - No Alcohol	No	No		\$500.00	per event	\$500.00
Bond - With alcohol	No	No		\$1,000.00	per event	\$2,000.00
Late key return, Community and Non-Government Use - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	\$120.00
Late key return, Commercial and Government Use - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	\$300.00
Lost key return - for keys not surrendered within 5 business day after the event, in addition to late key return fees charged	Yes	No		N/A	each	\$600.00
After hours Inspection (Weekends, Public Holidays etc.) - when a post hire inspection by Shire staff or a contractor is required outside of normal Shire business hours (being an additional fee on top of the normal hireage fee as specified above	Yes	No		N/A	each	\$300.00
Bonds can not be waived. In ALL cases a bond is to be paid prior to the function, when the booking is made. The bond will be refunded as soon as possible after the function should there be no damage or additional expenses incurred						
Fitzroy Crossing Courts - Charges are per Court						
Community and Non-Government Use - per hour - Without Lighting	Yes	No		\$20.00	per hour	\$20.00
Community and Non-Government Use - per hour - With Lighting	Yes	No		\$30.00	per hour	\$30.00
Community and Non-Government Use - per day - 6am to 6pm	Yes	No		\$100.00	per day	\$100.00
Commercial and Government Use - per hour - Without Lighting	Yes	No		\$40.00	per hour	\$40.00
Commercial and Government Use - per hour - With Lighting	Yes	No		\$70.00	per hour	\$70.00
Commercial and Government Use - per day - 6am to 6pm	Yes	No		\$300.00	per day	\$300.00
Additional Cleaning Charges per hour (where required)	Yes	No		N/A	per hour	\$110.00
Additional Rubbish Collection by Shire Staff per hour (where required)	Yes	No		N/A	per hour	\$110.00
Staff to attend - Call Out Fee - per hour	Yes	No		N/A	per hour	\$80.00
Additional time using facility outside of user agreement - Charged at facility hourly rate listed above	Yes	No		N/A	per hour	Facility Hourly Rate

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Bond	No	No		\$300.00	per event	\$300.00
Late key return, Community and Non-Government Use - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	\$100.00
Late key return, Commercial and Government Use - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	\$300.00
Lost key return - for keys not surrendered within 5 business day after the event, in addition to late key return fees charged	Yes	No		N/A	each	\$600.00
After hours Inspection (Weekends, Public Holidays etc.) - when a post hire inspection by Shire staff or a contractor is required outside of normal Shire business hours (being an additional fee on top of the normal hireage fee as specified above	Yes	No		N/A	each	\$300.00
Bonds can not be waived. In ALL cases a bond is to be paid prior to the function, when the booking is made. The bond will be refunded as soon as possible after the function should there be no damage or additional expenses incurred						
Fitzroy Crossing Canteen						
Canteen Hire - per hour	Yes	No		\$15.00	per hour	\$15.00
Canteen Hire - per day	Yes	No		\$70.00	per day	\$70.00
Additional Cleaning Charges per hour (where required)	Yes	No		N/A	per hour	\$110.00
Additional Rubbish Collection by Shire Staff per hour (where required)	Yes	No		N/A	per hour	\$110.00
Staff to attend - Call Out Fee - per hour	Yes	No		N/A	per hour	\$80.00
Additional time using facility outside of user agreement - Charged at facility hourly rate listed above	Yes	No		N/A	per hour	Facility Hourly Rate
Bond	No	No		\$300.00	per event	\$300.00
Late key return - for keys not returned within hire period as specified above - Charge per Day	Yes	No		N/A	each	\$70.00
Lost key return - for keys not surrendered within 5 business day after the event, in addition to late key return fees charged	Yes	No		N/A	each	\$600.00
After hours Inspection (Weekends, Public Holidays etc.) - when a post hire inspection by Shire staff or a contractor is required outside of normal Shire business hours (being an additional fee on top of the normal hireage fee as specified above	Yes	No		N/A	each	\$300.00
Fitzroy Crossing Gym (managed by Garnduwa)						
Key Bond	No	No		\$250.00	each	\$250.00
Per day rate is defined as 8 hours or greater of continual use, otherwise the facility is charged per hour of usage						

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Bonds can not be waived. In ALL cases a bond is to be paid prior to the function, when the booking is made. The bond will be refunded as soon as possible after the function should there be no damage or additional expenses incurred						
Fitzroy Crossing Oval						
Community and Non-Government Use - per hour - Without Lighting	Yes	No		\$15.00	per hour	\$15.00
Community and Non-Government Use - per hour - With Lighting	Yes	No		\$40.00	per hour	\$40.00
Community and Non-Government Use - per day - Without Lighting	Yes	No		\$80.00	per day	\$80.00
Commercial and Government Use - per hour - Without Lighting	Yes	No		\$30.00	per hour	\$30.00
Commercial and Government Use - per hour - With Lighting	Yes	No		\$80.00	per hour	\$80.00
Commercial and Government Use - per day - Without Lighting	Yes	No		\$165.00	per day	\$165.00
Additional Cleaning Charges per hour (where required)	Yes	No		N/A	per hour	\$110.00
Additional Rubbish Collection by Shire Staff per hour (where required)	Yes	No		N/A	per hour	\$110.00
Staff to attend - Call Out Fee - per hour	Yes	No		N/A	per hour	\$80.00
Additional time using facility outside of user agreement - Charged at facility hourly rate listed above	Yes	No		N/A	per hour	Facility Hourly Rate
Bond *	No	No		\$500.00	per event	\$500.00
Large Events						
Sideshows/Fairs/Expos/Travelling Shows per night of operation	Yes	No		\$222.50	per night	\$290.00
Sideshows/Fairs/Expos/Travelling Shows per night of non operation	Yes	No		\$111.25	per night	\$145.00
Circuses per night of operation	Yes	No		\$387.00	per night	\$500.00
Circuses per night of non operation	Yes	No		\$111.25	per night	\$145.00
Additional Cleaning Charges per hour (where required)	Yes	No		N/A	per hour	\$110.00
Additional Rubbish Collection by Shire Staff per hour (where required)	Yes	No		N/A	per hour	\$110.00
Staff to attend - Call Out Fee (Outside of user agreement) - per hour	Yes	No		N/A	per hour	\$80.00
Bond *	No	No		\$1,000.00	per event	\$1,000.00
Bond - For Oval	No	No		\$5,000.00	per event	\$5,000.00
* Council retains the right to charge a higher bond if the event is likely to cause damage						
Recreation Programs						
Adult Sports - per session	Yes	No		\$10.00	per session	\$10.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Children - per session	Yes	No		\$5.00	per session	\$5.00
Bonds can not be waived. In ALL cases a bond is to be paid prior to the function, when the booking is made. The bond will be refunded as soon as possible after the function should there be no damage or additional expenses incurred						
Cancellation of Bookings						
14 Days or more prior to booking				Full Refund		Full Refund
Between 8 and 13 Days prior to booking				N/A		75% Refund
Between 2 and 7 Days prior to booking				50% Refund		50% Refund
Within 48 Hours of booking				No Refund		No Refund
Bonds						
Bonds can not be waived. In ALL cases a bond is to be paid prior to the function, when the booking is made. The bond will be refunded as soon as possible after the function should there be no damage or additional expenses incurred						
** Council retains the right to retain bond if the hirer breaches any conditions of hire						
* Council retains the right to charge a higher bond if the hirer has previously caused damage or if the activity is likely to cause damage						
** Council retains the right to refuse bookings where there has been a prior breach of conditions of hire by the hirer for any of the shire venues at any time in the past						
** Where an organisation will be hiring a venue or equipment multiple times throughout the year, one bond can be paid and held by the Shire for the entire year or until a refund of the bond is requested. The bond must be of the bond value applicable to the venue or equipment being hired. If multiple venues or equipment are required on the same day, the person or organisation hiring the facilities or equipment are to pay the additional bond applicable.						
Definitions:						
Alcohol - Where alcohol is being served or otherwise provided, including BYO and gratis provision						
Per Day Rates - Per day rate is up to a maximum of 14 hrs eg 10am - 12 midnight, Friday and Saturday only						
Community and Non-Government Organisations - This category covers individuals (eg: birthday parties and weddings except where alcohol is being served), incorporated and non-incorporated community groups where the purpose is not for profit. This includes groups such as Churches, Playgroups, and Aboriginal Community Organisations (eg: Land Council etc)						
Commercial and Government - All state, federal and other local governments including their agencies, or where the purpose is to generate a profit by a business (excludes fairs, circuses, sideshows or other large scale events)						
Sport and Recreation User Agreements						
Derby:						
Derby Oval – No Lights Team/Associations	Yes	No		\$650.00		\$650.00
Derby Oval – No Lights Jnr Team/Associations	Yes	No		\$275.00		\$275.00
Derby Oval – With Lights Team/Associations	Yes	No		\$1,000.00		\$1,000.00
Derby Oval – With Lights Jnr Team/Associations	Yes	No		\$375.00		\$375.00
Derby Community Room - Recreation Centre Jnr Team/Associations	Yes	No		N/A		\$165.00
Derby Community Room - Recreation Centre Team/Associations	Yes	No		N/A		\$455.00
Derby Covered Courts – No Lights Team/Associations - Per Court	Yes	No		\$350.00		\$350.00
Derby Covered Courts – No Lights Jnr Team/Associations - Per Court	Yes	No		\$125.00		\$125.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Derby Covered Courts – With Lights Team/Associations - Per Court	Yes	No		\$700.00		\$700.00
Derby Covered Courts – With Lights Jnr Team/Associations - Per Court	Yes	No		\$275.00		\$275.00
Derby Outside Courts – No Lights Team/Associations - Per Court	Yes	No		\$175.00		\$175.00
Derby Outside Courts – No Lights Jnr Team/Associations - Per Court	Yes	No		\$62.50		\$62.50
Derby Outside Courts – With Lights Team/Associations - Per Court	Yes	No		\$350.00		\$350.00
Derby Outside Courts – With Lights Jnr Team/Associations - Per Court	Yes	No		\$137.50		\$137.50
Additional Cleaning Charges per hour (where required)	Yes	No		N/A		\$110.00
Additional Rubbish Collection by Shire Staff per hour (where required)	Yes	No		N/A		\$110.00
Staff to attend - Call Out Fee (Outside of user agreement) - per hour	Yes	No		N/A		\$80.00
Additional time using facility outside of user agreement - Charged at facility hourly rate listed above	Yes	No		N/A		Facility Hourly Rate
User Agreement Key Bonds	No	No		\$100.00		\$100.00
Fitzroy Crossing:						
Fitzroy Crossing Oval – No Lights Team/Associations	Yes	No		\$650.00		\$650.00
Fitzroy Crossing Oval – No Lights Jnr Team/Associations	Yes	No		\$275.00		\$275.00
Fitzroy Crossing Oval – With Lights Team/Associations	Yes	No		\$1,000.00		\$1,000.00
Fitzroy Crossing Oval – With Lights Jnr Team/Associations	Yes	No		\$375.00		\$375.00
FX Covered Courts Single Court – No Lights Team/Associations	Yes	No		\$175.00		\$175.00
FX Covered Courts Single Court – No Lights Jnr Team/Associations	Yes	No		\$70.00		\$70.00
FX Covered Courts Single Court – With Lights Team/Associations	Yes	No		\$385.00		\$385.00
FX Covered Courts Single Court – With Lights Jnr Team/Associations	Yes	No		\$155.00		\$155.00
FX Covered Courts Two Courts – No Lights Team/Associations	Yes	No		\$350.00		\$350.00
FX Covered Courts Two Courts – No Lights Jnr Team/Associations	Yes	No		\$125.00		\$125.00
FX Covered Courts Two Courts – With Lights Team/Associations	Yes	No		\$700.00		\$700.00
FX Covered Courts Two Courts – With Lights Jnr Team/Associations	Yes	No		\$275.00		\$275.00
Additional Cleaning Charges per hour (where required)	Yes	No		N/A		\$110.00
Additional Rubbish Collection by Shire Staff per hour (where required)	Yes	No		N/A		\$110.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Staff to attend - Call Out Fee (Outside of user agreement) - per hour	Yes	No		N/A		\$80.00
Additional time using facility outside of user agreement - Charged at facility hourly rate listed above	Yes	No		N/A		Facility Hourly Rate
User Agreement Key Bonds	No	No		\$100.00		\$100.00
Sport and Recreation User Agreements Conditions						
User Agreements entitle teams or associations to use the facility for up to two x 2 hour sessions per week, for the duration of their season						
This flat fee structure remains the same irrespective of whether teams/organisations use the facility or not						
Wet Season is from October to March and Dry Season from April to September. Groups who exceed a six (6) month season, may be charged for multiple agreements						
The duration of each booking is negotiated with Shire staff dependent on demand and availability						
There may be some requirement for organisations to share venues during periods of peak demand						
Bookings do not automatically recur each season but must always be renewed						
12 Transport						
Curtin Airport						
As per aviation regulations, airport landing charges will be invoiced to the registered owner of the aircraft only. This information gathered from the Civil Aircraft Register supplied by the Australian Government's Civil Aviation Safety Authority. The CEO is authorised to negotiate with RPT or other commercial proponents on the condition that any proposal is presented to the Ports Working Group						
Aircraft Landing Fees Calculated on Maximum Take-Off Weight of the Aircraft - per tonne						
All regular passenger traffic and charter operators > 10,750kg	Yes	No		\$27.00	per landing	\$27.00
Discount may apply to RPT if performed under DPI protected route						
General Aviation	Yes	No		\$20.00	per landing	\$20.00
Security Officer/Passenger Handling Officer/Ground Handling Officer/ Check In Officer/Baggage Handling Officer/Refuelling Officer						
Charge if passenger handling fee not utilised						
Labour at Ordinary and Overtime Rates	Yes	No		Cost plus 30%	per hour	Cost plus 30%
Fuel Delivery Charge						
Per litre additional charge to registered fuel price of litres issued into plane - Normal RPT Jet Flight times	Yes	No		\$0.16	per litre	\$0.16
Per litre additional charge to registered fuel price of litres issued into plane - Public holidays and outside of normal working hours	Yes	No		\$0.23	per litre	\$0.23
Emergency Call Out/Out of Hours Work - Per Hour, Minimum Charge 3 Hours	Yes	No		\$123.00	per hour	\$123.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Aircraft Parking Fees						
Itinerant/non-regular Aircraft						
For aircraft under 20 tonne - per day	Yes	No		\$15.00	per day	\$15.00
For aircraft over 20 tonne - per day	Yes	No		\$30.00	per day	\$30.00
Rotary Winged Aircraft (Helicopters)						
Rotary Winged Aircraft - per 1,000kg per landing	Yes	No		\$15.00	per landing	\$15.00
Terminal Space						
As per applicable User agreement - per square metre, per year	Yes	No		\$290.00	per m2 per annum	\$290.00
Signage (if no user agreement) - per square metre, per year	Yes	No		\$290.00	per m2 per annum	\$290.00
Minimum Charge per year	Yes	No		\$290.00	per annum	\$290.00
Sandwich Boards - per year	Yes	No		\$355.00	per annum	\$355.00
Land Space						
As per applicable Temporary User Agreement - per square metre, per year	Yes	No		\$15.00	per m2 per annum	\$15.00
Minimum Charge per year	Yes	No		\$550.00	per annum	\$550.00
Minimum Charge of \$14.00 per invoice per month	Yes	No		\$14.00	per invoice	\$14.00
RPT Passenger Service Fee						
Per Embarking Head	Yes	No		\$13.00	per passenger	\$13.00
Per Disembarking Head	Yes	No		\$13.00	per passenger	\$13.00
Derby Airport						
As per aviation regulations, Airport landing charges will be invoiced to the registered owner of the aircraft only. This information gathered from the Civil Aircraft Register supplied by the Australian Government's Civil Aviation Safety Authority. The CEO is authorised to negotiate with RPT or other commercial proponents on the condition that any proposal is presented to the Ports Working Group						
Non Regular Passenger Traffic including Charters						
Weight – KG						
Up to 6,000 - per landing tonne	Yes	No		\$15.00	per landing	\$16.00
6,001 – 8,000 - per landing tonne	Yes	No		\$23.00	per landing	\$25.00
8,001 or greater - per landing tonne	Yes	No		\$27.00	per landing	\$30.00
Parking Fees - Private Aircraft						
Single Engine (same aircraft) - per annum	Yes	No		\$830.00	per annum	\$1,100.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Twin Engine (same aircraft) - per annum	Yes	No		\$1,290.00	per annum	\$1,290.00
Parking Fees - Charter Aircraft						
Single Engine (same aircraft) - per annum	Yes	No		\$1,900.00	per annum	\$2,000.00
Single Engine (alternating aircraft) - per quarter	Yes	No		\$735.00	per quarter	\$850.00
Twin Engine (same aircraft) - per annum	Yes	No		\$3,425.00	per annum	\$3,700.00
Twin Engine (alternating aircraft) - per quarter	Yes	No		\$1,115.00	per quarter	\$1,300.00
Rotary Winged Aircraft (Helicopters)						
Aircraft - Doesn't operate from an airport based hanger - per 1,000kg per landing	Yes	No		\$8.00	per landing	\$15.00
Aircraft - Operates from an airport based hanger - per 1,000kg per landing	Yes	No		\$4.00	per landing	\$6.00
Terminal Space						
As per applicable User agreement - per day	Yes	No		\$290.00	per day	\$35.00
Signage (if no user agreement) - per sign per day	Yes	No		\$290.00	per day	\$1.00
Sandwich Boards - per year	Yes	No		\$350.00	per annum	\$350.00
Land Space						
As per applicable Temporary User Agreement - per square metre, per year	Yes	No		\$14.00	per m2 per annum	\$14.00
Minimum Charge per year	Yes	No		\$525.00	per annum	\$525.00
Head Tax Derby						
Regular Passenger Traffic and Charter Operations with a seating capacity exceeding 30 passengers - per embarking head	Yes	No		\$12.00	per passenger	\$12.00
Regular Passenger Traffic and Charter Operations with a seating capacity exceeding 30 passengers - per disembarking head	Yes	No		\$12.00	per passenger	\$12.00
Aircraft Parking Fees						
For aircraft under 20 tonne - per day	Yes	No		\$15.00	per day	\$15.00
For aircraft over 20 tonne - per day	Yes	No		\$30.00	per day	\$30.00
Minimum Charge of \$14.00 per invoice per month	Yes	No		\$14.00	per invoice	\$14.00
Fitzroy Airport						
As per aviation regulations, Airport landing charges will be invoiced to the registered owner of the aircraft only. This information gathered from the Civil Aircraft Register supplied by the Australian Government's Civil Aviation Safety Authority. The CEO is authorised to negotiate with RPT or other commercial proponents on the condition that any proposal is presented to the Ports Working Group						

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Landing Fees Calculated on Maximum Take-Off Weight of the Aircraft - per tonne						
Weight – KG						
Up to 6,000 - per landing tonne	Yes	No		\$15.00	per landing	\$16.00
6,001 – 8,000 - per landing tonne	Yes	No		\$23.00	per landing	\$25.00
8,001 or greater - per landing tonne	Yes	No		\$27.00	per landing	\$30.00
Parking Fees - Private Aircraft						
Single Engine (same aircraft) - per annum	Yes	No		\$830.00	per annum	\$1,100.00
Twin Engine (same aircraft) - per annum	Yes	No		\$1,290.00	per annum	\$1,290.00
Parking Fees - Charter Aircraft						
Single Engine (same aircraft) - per annum	Yes	No		\$1,900.00	per annum	\$2,000.00
Single Engine (alternating aircraft) - per quarter	Yes	No		\$735.00	per quarter	\$850.00
Twin Engine (same aircraft) - per annum	Yes	No		\$3,425.00	per annum	\$3,700.00
Twin Engine (alternating aircraft) - per quarter	Yes	No		\$1,115.00	per quarter	\$1,300.00
Rotary Winged Aircraft (Helicopters)						
Aircraft - Doesn't operate from an airport based hanger - per 1,000kg per landing	Yes	No		\$8.00	per landing	\$15.00
Aircraft - Operates from an airport based hanger - per 1,000kg per landing	Yes	No		\$4.00	per landing	\$6.00
Land Space						
As per applicable Temporary User Agreement - per square metre, per year	Yes	No		\$15.00	per m2 per annum	\$15.00
Minimum Charge per year	Yes	No		\$555.00	per annum	\$555.00
Head Tax Fitzroy Crossing						
Regular Passenger Traffic and Charter Operations with a seating capacity exceeding 30 passengers - per embarking head	Yes	No		\$7.50	per passenger	\$7.50
Regular Passenger Traffic and Charter Operations with a seating capacity exceeding 30 passengers - per disembarking head	Yes	No		\$7.50	per passenger	\$7.50
Aircraft Parking Fees						
For aircraft under 20 tonne - per day	Yes	No		\$15.00	per day	\$15.00
For aircraft over 20 tonne - per day	Yes	No		\$30.00	per day	\$30.00
Minimum Charge of \$14.00 per invoice per month	Yes	No		\$14.00	per invoice	\$14.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Derby Wharf						
The CEO is authorised to negotiate with commercial proponents on the condition that any proposal is presented to the Ports Working Group						
Wharfage Rates						
General Cargo - per tonne or m3 whichever is greater	Yes	No		\$9.75	Greater of per tonne or m3	\$9.75
Feed - Primary Producer - per tonne or m3 whichever is greater	Yes	No		N/A	Greater of per tonne or m3	\$3.50
Fish including ice - Primary Producer - per tonne or m3 whichever is greater	Yes	No		N/A	Greater of per tonne or m3	\$7.00
Bulk fuel by Road Tanker - per kilolitre	Yes	No		\$13.85	per kilolitre	\$13.85
Bulk Minerals - per tonne	Yes	No		\$6.75	per tonne	\$6.75
20 Foot Empty Containers - per TEU * - roll on ramp charge	Yes	No		\$60.00	per TEU	\$60.00
20 Foot Loaded Containers - per TEU * - roll on ramp charge	Yes	No		\$210.00	per TEU	\$210.00
40 Foot Empty Containers - per TEU * - roll on ramp charge	Yes	No		\$120.00	per TEU	\$120.00
40 Foot Loaded Containers - per TEU * - roll on ramp charge	Yes	No		\$415.00	per TEU	\$415.00
Livestock (Cattle)	Yes	No		\$2.70	each	\$2.70
Change of booking < 24hrs notice	Yes	No		\$265.00	each	\$265.00
* TEU = twenty-foot equivalent units. A twenty-foot equivalent unit is a measure of containerised cargo. In metric units this is 6.10 m (length) x 2.44 m (width) x 2.59 m (height), or approximately 39m ³						
Berthage Dues						
Vessels over 200 GRT (Max 3hr period) - per tonne or Lm	Yes	No		\$1.20	per tonne or lineal metre	\$1.20
Vessels over 200 GRT (Max 3hr period) - minimum charge	Yes	No		\$255.00	each	\$255.00
Vessels under 200GRT (Max 3hr period) - per tonne or Lm	Yes	No		\$1.20	per tonne or lineal metre	\$1.20
Vessels under 200GRT (Max 3hr period) - minimum charge	Yes	No		\$130.00	each	\$130.00
Passenger/Charter Vessels (Max 3hr period) - per metre	Yes	No		\$6.50	per metre	\$6.50
Passenger/Charter Vessels (Max 3hr period) - minimum charge	Yes	No		\$130.00	each	\$130.00
Barging Vessels - per berthage	Yes	No		\$160.00	each	\$160.00
Storage Fees						
Cargo Storage: 1-3 Days - rate greater of per tonne or per m3 per day	Yes	No		\$0.60	Greater of per tonne or m3	\$0.60

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Cargo Storage: 4-10 Days - rate greater of per tonne or per m3 per day	Yes	No		\$1.60	Greater of per tonne or m3	\$1.60
Cargo Storage: >10 Days - rate greater of per tonne or per m3 per day	Yes	No		\$4.50	Greater of per tonne or m3	\$4.50
It is the responsibility of the transporters of goods, to notify the Council of shipping/barging movements and quantities						
Security Officer - Minimum Charge of 2 hours						
Labour/Security Officer per hour	Yes	No		\$120.00	per hour	\$120.00
Labour/Security Officer per hour at time and a half	Yes	No		\$180.00	per hour	\$180.00
Labour/Security Officer per hour at Double time	Yes	No		\$240.00	per hour	\$240.00
Water Delivery						
Water per 1,000Lt - sourced from tanks onsite	Yes	No		\$19.80	per kilolitre	\$19.80
Includes Admin Fee, Water Cost and Headworks/Infrastructure Charge						
Delivery of Water to Barge at Wharf - Delivered by Truck	Yes	No		Cost + 10%	per litre	Cost + 10%
Minimum Charge of \$14.00 per invoice per month						
Land Space						
As per applicable Temporary User Agreement - per square metre, per year	Yes	No		\$15.75	per m2 per year	\$15.75
Minimum Charge per year	Yes	No		\$555.00	per year	\$555.00
13 Economic Services						
Fitzroy Crossing Visitor Centre						
Souvenirs - At Manufacturer Recommended Retail Price	Yes	No		RRP	each	RRP
Commissionable Souvenirs and Art Work	Yes	No		15.0%	% of sales	12.5% - 20%
All tours and bus ticket prices as per tour and bus companies pricing structure						
Tours and Accommodation Commission where applicable	Yes	No		10% - 20%	% of sales	10% - 20%
Greyhound Bus Ticket Sales Commission	Yes	No		12.5%	% of sales	5% - 20%
Greyhound Freight Commission	Yes	No		20%	% of freight value	20.00%
Greyhound Freight Handling Fee - Per Item	Yes	No		\$1.10	each	\$1.10
Integrity Bus Ticket Sales Commission	Yes	No		15%	% of sales	15.00%
Booking Fee - Non-Commissionable product	Yes	No		\$5.50	each	\$5.50

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Building Control						
Applications for Building and or Demolition Permits - In accordance with Building Act 2011 (s. 16(1))						
Certified Application for a Building Permit (s. 16(1))						
Minimum Fee	No	Yes	Building Regulations 2012 Schedule 2	\$97.70	each	\$105.00
(a) For building work for a Class 1 or Class 10 building or incidental structure - * Value of the building work as determined by the relevant permit authority	No	Yes	Building Regulations 2012 Schedule 2	0.19 % of the estimated value of work*		0.19 % of the * estimated value of the building work
(b) For building work for a Class 2 to Class 9 building or incidental structure * Value of the building work as determined by the relevant permit authority	No	Yes	Building Regulations 2012 Schedule 2	0.09 % of estimated value of work*		0.09 % of the estimated value of the building work *
Uncertified Application for a Building Permit (s. 16(1))						
Minimum Fee	No	Yes	Building Regulations 2012 Schedule 2	\$97.70	each	\$105.00
* Estimated value of the building work as determined by the relevant permit authority	No	Yes	Building Regulations 2012 Schedule 2	0.32 % of estimated value of work		0.32 % of the estimated value of the building work *
Application for a Demolition Permit (s. 16(1))						
(a) For demolition work in respect of a Class 1 or Class 10 building or incidental structure	No	Yes	Building Regulations 2012 Schedule 2	\$97.70	each	\$105.00
(b) For demolition work in respect of a Class 2 to Class 9 building	No	Yes	Building Regulations 2012 Schedule 2	\$97.70 for each storey		\$105.00 for each storey of the building
Application to Extend the time during which a Building or Demolition Permit has effect (s. 32(3)(f))						
No	No	Yes	Building Regulations 2012 Schedule 2	\$97.70	each	\$105.00
Application for Occupancy Permits and Building Approval Certificates						
Application for an Occupancy Permit for a completed building (s. 46)	No	Yes	Building Regulations 2012 Schedule 2	\$97.70	each	\$105.00
Application for a Temporary Occupancy Permit for an incomplete building (s. 47)	No	Yes	Building Regulations 2012 Schedule 2	\$97.70	each	\$105.00
Application for modification of an Occupancy Permit for additional use of a building on a temporary basis (s. 48)	No	Yes	Building Regulations 2012 Schedule 2	\$97.70	each	\$105.00
Application for a Replacement Occupancy Permit for Permanent Change of the building's use, classification (s. 49)	No	Yes	Building Regulations 2012 Schedule 2	\$97.70	each	\$105.00

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Application for an Occupancy Permit or Building Approval Certificate for registration of strata scheme or plan of re-subdivision (s. 50(1) and (2))	No	Yes	Building Regulations 2012 Schedule 2	\$10.80 for each strata unit but not less than \$107.70		\$11.60 for each strata unit covered by the application, but not less than \$115.00
Application for an Occupancy Permit for a building in respect of which unauthorised work has been done (s. 51(2))						
Minimum Fee	No	Yes	Building Regulations 2012 Schedule 2	\$97.70	each	\$105.00
* Estimated value of the unauthorised work as determined by the relevant permit authority.	No	Yes	Building Regulations 2012 Schedule 2	0.18% of the estimated value of the unauthorised work* but not less than \$97.70		0.18% of the estimated value of the unauthorised work* but not less than \$105.00
Application for a Building Approval Certificate for a building or an incidental structure in respect of which unauthorised work has been done (s. 51(3))						
Minimum Fee	No	Yes	Building Regulations 2012 Schedule 2	\$97.70	each	\$105.00
* Estimated value of the unauthorised work as determined by the relevant permit authority	No	Yes	Building Regulations 2012 Schedule 2	0.38% of the estimated value of the unauthorised work* but not less than \$97.70		0.38% of the estimated value of the unauthorised work* but not less than \$105.00
Application to replace an Occupancy Permit for an existing building (s. 52(1))	No	Yes	Building Regulations 2012 Schedule 2	\$97.70	each	\$105.00
Application for a Building Approval Certificate for an existing building or an incidental structure where unauthorised work has not been done (s. 52 (2))	No	Yes	Building Regulations 2012 Schedule 2	\$97.70	each	\$105.00
Application to extend the time during which an Occupancy Permit or Building Approval Certificate has effect (s. 65(3)(a))	No	Yes	Building Regulations 2012 Schedule 2	\$97.70	each	\$105.00
Application for Variation/Modification of Building Standards in which declaration is sought from Building Commissioner as defined in Regulation 31 (for each Building Standard in respect of which a Declaration is sought)	No	Yes	Building Regulations 2012, Part 9, Division 3	\$2,160.15	per standard variation	\$2,160.15

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Inspections of Swimming Pool Enclosures \$57.45, as defined in Regulation 53 (2), Division 2 of the Building Regulations Act 2012. This fee will be charged pro-rata on the Rates Notice for all properties with private swimming pools	No	Yes	Building Regulations 2012, Part 8, Division 2, reg 53 (2)	\$14.36	per annum	\$14.36
Swimming Pool re-inspection(s) and per request outside of normal inspection programs (Pursuant to S6.162 of the Local Government Act 1995)	No	No	LG Act 1995	N/A	each	\$220.00
Application for approval of Battery Powered Smoke Alarms	No	Yes	Building Regulations 2012, Part 8, Division 3, reg 61 (3) (b)	\$179.40	each	\$179.40
Application for a Copy of Properties Plans	No	No		\$52.00	each	\$52.00
Building Services Levy \$45,000 or Less - Set by Building Services Commission						
Building Permit	No	Yes	Building Services Act 2011	\$61.65	each	\$61.65
Demolition Permit	No	Yes	Building Services Act 2011	\$61.65	each	\$61.65
Occupancy Permit for approved building work under Sub-Section 47, 49, 50 or 52 of the Building Act 2011	No	Yes	Building Services Act 2011	\$61.65	each	\$61.65
Building Approval Certificate for approved building work under Sub-Section 47, 49, 50 or 52 of the Building Act 2011	No	Yes	Building Services Act 2011	\$61.65	each	\$61.65
Occupancy Permit for unauthorised building work under Section 51 of the Building Act 2011	No	Yes	Building Services Act 2011	\$123.30	each	\$123.30
Building Approval Certificate for unauthorised building work under Section 51 of the Building Act 2011	No	Yes	Building Services Act 2011	\$123.30	each	\$123.30
Building Services Levy Over \$45,000 - Set by Building Services Commission						
Building Permit	No	Yes	Building Services Act 2011	0.137% of the value of the work	each	0.137% of the value of the work
Demolition Permit	No	Yes	Building Services Act 2011	0.137% of the value of the work	each	0.137% of the value of the work
Occupancy Permit for approved building work under Sub-Section 47, 49, 50 or 52 of the Building Act 2011	No	Yes	Building Services Act 2011	\$61.65	each	\$61.65
Building Approval Certificate for approved building work under Sub-Section 47, 49, 50 or 52 of the Building Act 2011	No	Yes	Building Services Act 2011	\$61.65	each	\$61.65
Occupancy Permit for unauthorised building work under Section 51 of the Building Act 2011	No	Yes	Building Services Act 2011	0.274%	each	0.274% of the value of the work

Fee Description	GST	Statutory Fee	Legislation	Fee 2018/19	Fee Unit	Fee 2019/20
Building Approval Certificate for unauthorised building work under Section 51 of the Building Act 2011	No	Yes	Building Services Act 2011	0.274%	each	0.274% of the value of the work
14 Other Property and Services						
Plant and Labour Charge Out Rates						
Please note for plant items not specifically listed below, the CEO has the ability to approve hire and set rates on a per request basis						
Council Policy						
Council will only make plant available outside normal working hours. The plant is operated by a Shire employee, unless otherwise authorised by the Chief Executive Officer (only in an emergency)						
Plant Item						
Loader Kubota	Yes	No		\$70.00	per hour	\$70.00
Tractor - 4000kg - 6000kg	Yes	No		\$70.00	per hour	\$70.00
John Deere Tractor 6630	Yes	No		\$100.00	per hour	\$100.00
Tip Truck - up to 4T	Yes	No		\$95.00	per hour	\$95.00
Road Broom (Tractor Drawn)	Yes	No		\$120.00	per hour	\$120.00
Road Sweeper (Kubota Loader)	Yes	No		\$100.00	per hour	\$100.00
Tractor and Slasher	Yes	No		\$120.00	per hour	\$120.00
Plate Compactor	Yes	No		\$35.00	per hour	\$35.00
Litter Vacuum	Yes	No		\$55.00	per hour	\$55.00
Ute	Yes	No		\$40.00	per hour	\$40.00
Backhoe	Yes	No		\$80.00	per hour	\$80.00
12 Seater Bus	Yes	No		\$40.00	per hour	\$40.00
Truck 13T	Yes	No		\$135.00	per hour	\$135.00
Mower - Kubota Ride-On	Yes	No		\$55.00	per hour	\$55.00
All Plant items are charged per hour of usage, plus Day Labour Charge						
Materials	Yes	No		Cost plus 30%	per hour	Cost plus 30%
Staff Charge Out Rates - A minimum of one hour applies						
Staff Charge Out Rates: 6am to 6pm Monday to Friday - Per Hour:						
Labour - Operator	Yes	No		N/A	per hour	\$102.00
Labour - Leading Hand	Yes	No		N/A	per hour	\$126.00
Manager Works and Services	Yes	No		N/A	per hour	\$174.00
Executive Manager Works and Services	Yes	No		N/A	per hour	\$195.00
Staff Charge Out Rates: Evenings, Weekends and Public Holidays - Per Hour:						
Labour - Operator	Yes	No		N/A	per hour	\$204.00
Labour - Leading Hand	Yes	No		N/A	per hour	\$252.00
Manager Works and Services	Yes	No		N/A	per hour	\$348.00
Executive Manager Works and Services	Yes	No		N/A	per hour	\$390.00
Standpipe Water						
Water taken from Standpipe at Shire Depot - per kilolitre	No	No		\$3.50	per kilolitre	\$3.50



Department of
**Local Government, Sport
and Cultural Industries**

Our ref DW5-1#03; E1921713
Enquiries Alex Botar
Phone (08) 6552 1418
Email Legislation@dlgsc.wa.gov.au

Ms Amanda O'Halloran
Chief Executive Officer
Shire of Derby/West Kimberley
30 Loch Street
DERBY WA 6728

Dear Ms O'Halloran

DIFFERENTIAL GENERAL RATES 2019/20

I refer to the Shire's application received 18 July 2019 requesting approval to impose differential general rates that are more than twice the lowest rate in the unimproved value (UV) Mining category.

Under delegated authority from the Minister for Local Government and in accordance with section 6.33(3) of the *Local Government Act 1995*, I have approved the Shire's application to impose differential general rates for the 'Mining (UV)' category, which are more than twice the lowest rate in the UV category being the 'Pastoral (UV)' category, as follows:

Category of Rating	Rate in the dollar 2019/20 (Cents)
UV Mining	28.4327
UV Pastoral	6.8300

The approval is valid for the 2019/20 financial year.

During the course of the assessment, the Department requested the Shire submit revised Objects and Reasons as they did not meet the 'fairness and equity' principle of the Minister's 'Rating Policy: Differential Rates'. The Shire's reasoning that "Shire Assets and Infrastructure are already established and have been provided by previous rate payers" does not clearly justify how the current ratepayers are receiving greater benefit from Council expenditure/activities.

The Shire must present the revised Objects and Reasons for Council endorsement upon adopting the Annual Budget.

In future years, the Shire must continue to provide greater justification as to why ratepayers in the UV Mining category are subject to a much higher rate in the dollar than ratepayers in the UV Pastoral category and this must be reflected in the advertised Objects and Reasons.

Gordon Stephenson House, 140 William Street
PO Box 8349 Perth Business Centre, WA 6849
Telephone (08) 6552 7300
Email info@dlgsc.wa.gov.au
Web www.dlgsc.wa.gov.au

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It is also noted that while Council considered the submissions received at its 5 July 2019 meeting, it is not clear in the Minutes that it has considered the Shire's responses, as required in the Policy, which states:

'The ratepayers' submissions, if any, and the local government's response to each ratepayer's submission (as recorded in the minutes of the Council meeting at which the response was adopted) have been provided to the Minister'.

Please ensure this is addressed in future years.

If you have any questions, please do not hesitate to contact Alex Botar at the Department of Local Government, Sport and Cultural Industries, on 6552 1418 or by email at Legislation@dlgsc.wa.gov.au.

Yours sincerely



Michael Connolly
DEPUTY DIRECTOR GENERAL - REGULATION

23 August 2019

SHIRE OF DERBY/WEST KIMBERLEY
BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

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SHIRE'S VISION

A friendly and diverse place with awesome opportunities.

SHIRE OF DERBY/WEST KIMBERLEY

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	7,285,776	6,678,945	6,716,700
Operating grants, subsidies and contributions	9	6,823,878	6,583,898	3,417,300
Fees and charges	8	3,699,340	3,861,315	3,754,500
Interest earnings	10(a)	320,075	391,058	306,500
Other revenue	10(b)	203,000	635,992	290,200
		18,332,069	18,151,208	14,485,200
Expenses				
Employee costs		(7,080,355)	(6,444,273)	(6,420,600)
Materials and contracts		(8,434,621)	(10,389,531)	(14,296,900)
Utility charges		(1,011,098)	(964,190)	(1,011,300)
Depreciation on non-current assets	5	(8,554,193)	(6,668,195)	(9,018,200)
Interest expenses	10(d)	(259,622)	(192,987)	(244,300)
Insurance expenses		(971,377)	(956,677)	(989,000)
Other expenditure		(415,050)	(1,256,263)	(1,097,200)
		(26,726,316)	(26,872,116)	(33,077,500)
Subtotal		(8,394,247)	(8,720,908)	(18,592,300)
Non-operating grants, subsidies and contributions	9	3,639,968	5,921,502	9,979,700
Loss on asset disposals	4(b)	(135,000)	0	0
		3,504,968	5,921,502	9,979,700
Net result		(4,889,279)	(2,799,406)	(8,612,600)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(4,889,279)	(2,799,406)	(8,612,600)

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

SHIRE OF DERBY/WEST KIMBERLEY

FOR THE YEAR ENDED 30TH JUNE 2020

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Derby/West Kimberley 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 13 to the budget.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:
AASB 15 - Revenue from Contracts with Customers;
AASB 16 - Leases; and
AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE**REVENUES****RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES**EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF DERBY/WEST KIMBERLEY

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		100	29,666	62,100
General purpose funding		10,400,121	11,535,985	9,028,200
Law, order, public safety		45,350	43,957	46,500
Health		699,038	545,100	527,600
Education and welfare		515,590	149,189	400,000
Housing		78,890	15,171	18,100
Community amenities		1,802,700	1,871,351	1,877,300
Recreation and culture		344,050	312,588	295,700
Transport		4,304,530	3,479,599	2,076,700
Economic services		94,500	109,609	89,000
Other property and services		47,200	58,993	64,000
		18,332,069	18,151,208	14,485,200
Expenses excluding finance costs	5,10(c)(e)(f)(f)			
Governance		(1,014,468)	(1,950,797)	(1,405,100)
General purpose funding		(168,893)	(482,895)	(301,000)
Law, order, public safety		(614,843)	(402,078)	(463,400)
Health		(1,523,148)	(814,562)	(905,800)
Education and welfare		(399,035)	(568,585)	(713,700)
Housing		(29,993)	(167,071)	(157,500)
Community amenities		(3,895,486)	(3,807,283)	(4,032,900)
Recreation and culture		(5,771,038)	(3,624,505)	(4,347,500)
Transport		(11,858,931)	(12,888,641)	(18,212,000)
Economic services		(1,246,334)	(534,756)	(702,800)
Other property and services		55,475	(1,437,956)	(1,591,500)
		(26,466,694)	(26,679,129)	(32,833,200)
Finance costs	6, 10(d)			
Governance		0	(28,345)	0
General purpose funding		0	(369)	(1,000)
Housing		(68,137)	(46,644)	(65,600)
Recreation and culture		(2,186)	(1,740)	(3,900)
Transport		(164,212)	(107,156)	(156,400)
Economic services		(25,087)	(8,733)	(17,400)
		(259,622)	(192,987)	(244,300)
Subtotal		(8,394,247)	(8,720,908)	(18,592,300)
Non-operating grants, subsidies and contributions	9	3,639,968	5,921,502	9,979,700
(Loss) on disposal of assets	4(b)	(135,000)	0	0
		3,504,968	5,921,502	9,979,700
Net result		(4,889,279)	(2,799,406)	(8,612,600)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(4,889,279)	(2,799,406)	(8,612,600)

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

SHIRE OF DERBY/WEST KIMBERLEY

FOR THE YEAR ENDED 30TH JUNE 2020

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE**GOVERNANCE**

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

ACTIVITIES

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and environmental health administration.

EDUCATION AND WELFARE

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

Year round care, housing for the aged and educational services.

HOUSING

Help ensure adequate housing.

Management and maintenance of staff and rental housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collections, recycling, refuse site operations, litter control, administration of the town planning scheme, cemetery operations, public toilet facilities, sewerage and protection of the environment.

RECREATION AND CULTURE

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

Maintenance and operation of the Town Hall, the aquatic centre, recreation centre, library, community arts program, cultural activities and various services.

TRANSPORT

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

Construction and maintenance of streets, roads, bridges, footpaths, street lighting, traffic management and airport. Purchase and disposal of Council's road plant, parking control and police licensing.

ECONOMIC SERVICES

To help promote the Shire and its economic well being.

Building control, saleyards, tourism and area promotion, standpipes and pest control.

OTHER PROPERTY AND SERVICES

To monitor and control the Shire's overheads operating accounts.

Private works operations, plant repairs and operation costs, stock and materials, property leases and rental, salaries and wages for council employees.

SHIRE OF DERBY/WEST KIMBERLEY

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget	
	\$	\$	\$	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates	7,285,776	9,570,265	6,716,700	
Operating grants, subsidies and contributions	9,162,228	6,023,111	8,504,100	
Fees and charges	3,699,340	3,861,315	3,754,500	
Interest earnings	320,075	391,058	306,500	
Goods and services tax	171,907	(362,474)	1,620,090	
Other revenue	203,000	635,992	290,200	
	20,842,326	20,119,267	21,192,090	
Payments				
Employee costs	(7,080,355)	(6,699,009)	(6,420,600)	
Materials and contracts	(10,059,723)	(9,390,564)	(14,983,100)	
Utility charges	(1,011,098)	(964,190)	(1,011,300)	
Interest expenses	(259,622)	(192,987)	(244,300)	
Insurance expenses	(971,377)	(956,677)	(989,000)	
Goods and services tax	(171,907)	(124,709)	(1,620,090)	
Other expenditure	(415,050)	(1,256,263)	(1,097,200)	
	(19,969,132)	(19,584,399)	(26,365,590)	
Net cash provided by (used in) operating activities	3	873,194	534,868	(5,173,500)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	0	(1,213,164)	(2,319,400)
Payments for construction of infrastructure	4(a)	(5,482,735)	(5,161,066)	(6,985,900)
Non-operating grants, subsidies and contributions used for the development of assets	9	3,639,968	5,921,502	9,979,700
Proceeds from sale of plant & equipment	4(b)	150,000	0	419,500
Net cash provided by (used in) investing activities		(1,692,767)	(452,728)	1,093,900
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(5,642,809)	(146,890)	(160,700)
Proceeds from new borrowings	6(b)	2,000,000	0	0
Net cash provided by (used in) financing activities		(3,642,809)	(146,890)	(160,700)
Net increase (decrease) in cash held		(4,462,382)	(64,750)	(4,240,300)
Cash at beginning of year		6,383,450	6,448,200	6,453,200
Cash and cash equivalents at the end of the year	3	1,921,068	6,383,450	2,212,900

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

SHIRE OF DERBY/WEST KIMBERLEY

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**
BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	5,464,095	7,178,393	3,626,300
		5,464,095	7,178,393	3,626,300
Revenue from operating activities (excluding rates)				
Governance		100	29,666	62,100
General purpose funding		3,114,345	4,857,040	2,311,500
Law, order, public safety		45,350	43,957	46,500
Health		699,038	545,100	527,600
Education and welfare		515,590	149,189	400,000
Housing		78,890	15,171	18,100
Community amenities		1,802,700	1,871,351	1,877,300
Recreation and culture		344,050	312,588	295,700
Transport		4,304,530	3,479,599	2,076,700
Economic services		94,500	109,609	89,000
Other property and services		47,200	58,993	64,000
		11,046,293	11,472,263	7,768,500
Expenditure from operating activities				
Governance		(1,014,468)	(1,979,142)	(1,405,100)
General purpose funding		(168,893)	(483,264)	(302,000)
Law, order, public safety		(614,843)	(402,078)	(463,400)
Health		(1,523,148)	(814,562)	(905,800)
Education and welfare		(399,035)	(568,585)	(713,700)
Housing		(233,130)	(213,715)	(223,100)
Community amenities		(3,895,486)	(3,807,283)	(4,032,900)
Recreation and culture		(5,773,224)	(3,626,245)	(4,351,400)
Transport		(12,023,143)	(12,995,797)	(18,368,400)
Economic services		(1,271,421)	(543,489)	(720,200)
Other property and services		55,475	(1,437,956)	(1,591,500)
		(26,861,316)	(26,872,116)	(33,077,500)
Non-cash amounts excluded from operating activities	2 (b)(ii)	8,669,193	6,624,382	9,018,200
Amount attributable to operating activities		(1,681,735)	(1,597,078)	(12,664,500)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	3,639,968	5,921,502	9,979,700
Purchase property, plant and equipment	4(a)	0	(1,213,164)	(2,319,400)
Purchase and construction of infrastructure	4(a)	(5,482,735)	(5,161,066)	(6,985,900)
Proceeds from disposal of assets	4(b)	150,000	0	419,500
Amount attributable to investing activities		(1,692,767)	(452,728)	1,093,900
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(5,642,809)	(146,890)	(160,700)
Proceeds from new borrowings	6(b)	2,000,000	0	0
Transfers to cash backed reserves (restricted assets)	7(a)	(288,465)	0	(1,287,900)
Transfers from cash backed reserves (restricted assets)	7(a)	20,000	0	6,302,500
Amount attributable to financing activities		(3,911,274)	(146,890)	4,853,900
Budgeted deficiency before general rates		(7,285,776)	(2,196,696)	(6,716,700)
Estimated amount to be raised from general rates	1	7,294,174	6,678,945	6,716,700
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	8,398	4,482,249	0

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

SHIRE OF DERBY/WEST KIMBERLEY

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV General	0.133772	1,508	38,012,810	5,085,050	0	0	5,085,050	4,706,537	4,649,100
Unimproved valuations									
UV Pastoral	0.068300	41	14,654,438	1,000,898	0	0	1,000,898	943,052	941,300
UV Mining	0.284327	113	3,106,775	883,340	32,632	0	915,972	781,861	687,100
UV Other	0.229955	11	1,211,740	278,646	0	0	278,646	237,657	279,600
Sub-Totals		1,673	56,985,763	7,247,934	32,632	0	7,280,566	6,669,107	6,557,100
Minimum payment									
\$									
Gross rental valuations									
GRV General	1,027	165	687,398	169,455	0	0	169,455	157,947	157,000
Unimproved valuations									
UV Pastoral	1,027	3	18,500	3,081	0	0	3,081	2,907	2,900
UV Mining	1,027	79	82,792	81,133	0	0	81,133	69,768	74,600
UV Other	1,027			0			0		0
Sub-Totals		247	788,690	253,669	0	0	253,669	230,622	234,500
		1,920	57,774,453	7,501,603	32,632	0	7,534,235	6,899,729	6,791,600
Discounts (Refer note 1(f))							(79,404)	(69,184)	(74,900)
Concessions (Refer note 1(g))							(160,657)	(151,600)	(151,600)
Total amount raised from general rates							7,294,174	6,678,945	6,565,100
Specified area rates (Refer note 1(d))							0	0	0
Total rates							7,294,174	6,678,945	6,565,100

All land (other than exempt land) in the Shire of Derby/West Kimberley is rated according to its Gross Rental Value (GRV) where it is non-rural use or Unimproved Value (UV) in the remainder of the Shire of Derby/West Kimberley.

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Payment in full	8/10/2019	0	0.0%	11.0%
Option two				
Two instalments	8/10/2019	0	0.0%	11.0%
	9/02/2020	15	5.5%	11.0%
Option three				
Four instalments	8/10/2019	0	0.0%	11.0%
	9/12/2019	15	5.5%	11.0%
	9/02/2020	15	5.5%	11.0%
	14/04/2020	15	5.5%	11.0%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	10,500	9,370	10,500
Instalment plan interest earned	22,575	22,086	21,500
Unpaid rates and service charge interest earned	199,500	190,000	190,000
	232,575	221,456	222,000

SHIRE OF DERBY/WEST KIMBERLEY

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives 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.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV General Rate	Properties with Gross Rental Value as the basis of Valuation	This rate is to contribute to the service desired by the community. All GRV properties within the Shire have the same rate in the dollar applied.	This is considered to be the base rate above which all other GRV rated properties are assessed.
UV General Rate	Properties with Unimproved Value as the basis of Valuation which is not within the UV Mining or UV Pastoral Categories	This rate is set to achieve an equitable contribution to the cost of services desired by the community. It is lower than the mining rate as the impact of these properties on Shire assets is lower than mining properties yet higher than that of Pastoral properties as the access to Shire services is greater than for pastoral properties.	The higher rate is proposed in order to levy a rate aligned with the impact on the Shire of servicing these properties i.e. heavy haulage vehicle movements, environmental health and strategic planning. These properties have access to all other services and facilities provided by the Shire.
UV Mining	Consists of properties that are used for mining, exploration or prospecting purposes.	This category is rated higher than UV General to reflect the higher road infrastructure maintenance costs to Council as a result of heavy vehicle use over Shire roads.	The higher rate mining properties pay is to ensure they adequately contribute to the cost of the Shire services as they are heavy users of the Shire's road system (Comparative to Pastoral), and contribute to its deterioration at a far higher level than other ratepayers.
UV Pastoral	Consists of properties that are exclusively for pastoral use.	This category is rated lower than the other UV categories due to large increases in property values applied to Pastoral Station Leases by the State while still ensuring an equitable contribution to the maintenance of Shire roads.	This is considered the base rate above which all other UV rated properties are assessed. The Pastoral category on average have seen an increase in the value of properties. These increases have meant an inequity in the rates charged for pastoral properties. The lower Rate in the Dollar ensures that mining and pastoral properties provide equally for the upkeep of Shire Infrastructure.

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SHIRE OF DERBY/WEST KIMBERLEY

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2020.

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2020.

(f) Rates discounts

Rate or fee to which discount is granted	Discount %	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which discount is granted
General rates	2.0%	\$ 79,404	\$ 69,184	\$ 74,900	A discount is offered to ratepayers whose payment of the on or before 21 days after the date appearing on the rate notice. The discount will apply to interim rates issued after
		79,404	69,184	74,900	

(g) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates	Concession	\$	\$ 160,657	\$ 151,600	\$ 151,600	Concession to a vacant island which is minimum rated, two parcels of land outside the town boundary which are minimum rated and one rural property which is rated on the basis of a reduced area.	To allow for minimum services provided and cultural related matters.
Landing Fees	Concession	\$	55,000	55,000	55,000	100% of landing fees incurred by Royal Flying Doctor Service.	To retain the RFDS services in the community and acknowledge the vital service provided.
Fees and Charges	Facility Hire Charges	\$	2,000	20	2,000	50% use for some community organisations and shire staff.	To support clubs for contributions made to the community and to protect health and lifestyle of shire staff.
			217,657	206,620	208,600		

SHIRE OF DERBY/WEST KIMBERLEY

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	\$	\$	\$	\$
Composition of estimated net current assets				
Current assets				
Cash - unrestricted	99,951	4,830,798	4,830,798	299,300
Cash - restricted reserves	1,821,117	1,552,652	1,552,652	1,913,600
Receivables	3,896,091	3,896,091	3,896,091	2,000,000
Contract assets	0	2,338,350	0	0
Inventories	106,580	106,580	106,580	90,000
	5,923,739	12,724,471	10,386,121	4,302,900
Less: current liabilities				
Trade and other payables	(3,782,567)	(4,051,165)	(4,051,165)	(2,389,300)
Contract liabilities	0	(1,356,504)	0	0
Provisions	(752,496)	(752,496)	(752,496)	(929,400)
	(4,535,063)	(6,160,165)	(4,803,661)	(3,318,700)
Net current assets	1,388,676	6,564,306	5,582,460	984,200

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	\$	\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency				
Net current assets	1,388,676	6,564,306	5,582,460	984,200
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.				
Adjustments to net current assets				
Less: Cash - restricted reserves	(1,821,117)	(1,552,652)	(1,552,652)	(1,913,600)
Add: Current liabilities not expected to be cleared at end of year - Employee benefit provisions	432,441	452,441	452,441	929,400
Adjusted net current assets - surplus/(deficit)	0	5,464,095	4,482,249	0
(ii) Operating activities excluded from budgeted deficiency				
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.				
Adjustments to operating activities				
Less: Movement in liabilities associated with restricted cash	(20,000)	(43,813)	(43,813)	0
Add: Loss on disposal of assets	135,000	0	0	0
Add: Change in accounting policies	0	(643,496)	0	0
Add: Depreciation on assets	8,554,193	6,668,195	6,668,195	9,018,200
Non cash amounts excluded from operating activities	8,669,193	5,980,886	6,624,382	9,018,200
(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019				
The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 15 for further explanation of the impact of the changes in accounting policies				

SHIRE OF DERBY/WEST KIMBERLEY

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020****2 (c). NET CURRENT ASSETS (CONTINUED)****SIGNIFICANT ACCOUNTING POLICIES****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 Shire's intentions to release for sale.

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 of Derby/West Kimberley 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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

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.

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.

Superannuation

The Shire of Derby/West Kimberley contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Derby/West Kimberley contributes are defined contribution plans.

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.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

EMPLOYEE BENEFITS**Short-term employee benefits**

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

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

SHIRE OF DERBY/WEST KIMBERLEY

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

3. RECONCILIATION OF CASH

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

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	99,951	4,830,798	299,300
Cash - restricted	1,821,117	1,552,652	1,913,600
	1,921,068	6,383,450	2,212,900
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Leave	432,441	452,441	452,400
Office building	814,511	814,511	764,500
Airport	28,456	28,456	0
Wharf maintenance	3,721	3,721	0
Economic development	19,935	19,935	0
Fitzroy resource centre	46,771	46,771	46,800
Staff housing	159,965	159,965	160,000
Energy developments	26,852	26,852	0
Capital works	288,465	0	203,600
Unspent grants	0	0	286,300
	1,821,117	1,552,652	1,913,600
Reconciliation of net cash provided by operating activities to net result			
Net result	(4,889,279)	(2,799,406)	(8,612,600)
Depreciation	8,554,193	6,668,195	9,018,200
(Profit)/loss on sale of asset	135,000	0	0
(Increase)/decrease in receivables	0	1,843,350	5,086,800
(Increase)/decrease in contract assets	2,338,350	0	
(Increase)/decrease in inventories	0	19,076	35,800
Increase/(decrease) in payables	713,248	952,106	(722,000)
Increase/(decrease) in contract liabilities	(1,356,504)	0	
Increase/(decrease) in employee provisions	0	(226,951)	0
Change in accounting policies transferred to retained surplus (refer to Note 15)	(981,846)	0	0
Grants/contributions for the development of assets	(3,639,968)	(5,921,502)	(9,979,700)
Net cash from operating activities	873,194	534,868	(5,173,500)

SIGNIFICANT ACCOUNTING POLICES

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 2 - Net Current Assets.

SHIRE OF DERBY/WEST KIMBERLEY

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program		2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Law, order, public safety	Transport			
	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>					
Buildings - non-specialised	0	0	0	391,761	1,683,400
Furniture and equipment	0	0	0	10,792	38,000
Plant and equipment	0	0	0	709,903	598,000
Computer equipment	0	0	0	100,708	0
	0	0	0	1,213,164	2,319,400
<i>Infrastructure</i>					
Infrastructure - Roads	0	4,466,407	4,466,407	2,160,175	5,440,800
Infrastructure - Footpaths	0	0	0	0	82,500
Infrastructure - Drainage	0	0	0	667,865	40,000
Infrastructure - Parks and Ovals	0	0	0	122,108	285,300
Infrastructure - Airports	0	502,250	502,250	951,467	186,800
Infrastructure - Derby Wharf	0	100,000	100,000	887,240	950,500
Infrastructure - Buildings & Structures		0	0	0	0
Infrastructure - Other	414,078	0	414,078	372,211	0
	414,078	5,068,657	5,482,735	5,161,066	6,985,900
Total acquisitions	414,078	5,068,657	5,482,735	6,374,230	9,305,300

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information att:

SHIRE OF DERBY/WEST KIMBERLEY

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	0	0	0	0	0	0	0	0	50,000	50,000	0	0
Law, order, public safety	0	0	0	0	0	0	0	0	15,000	15,000	0	0
Housing	285,000	150,000	0	(135,000)	0	0	0	0	307,500	307,500	0	0
Other property and services		0	0	0	0	0	0	0	47,000	47,000	0	0
	285,000	150,000	0	(135,000)	0	0	0	0	419,500	419,500	0	0
By Class												
<i>Property, Plant and Equipment</i>												
Buildings - non-specialised	285,000	150,000	0	(135,000)	0	0	0	0	292,500	292,500	0	0
Buildings - specialised	0	0	0	0	0	0	0	0	127,000	127,000	0	0
	285,000	150,000	0	(135,000)	0	0	0	0	419,500	419,500	0	0

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document.

SHIRE OF DERBY/WEST KIMBERLEY

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

5. ASSET DEPRECIATION

By Program

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Governance	0	49,249	71,700
Law, order, public safety	25,233	25,233	34,900
Health	24,246	24,246	22,700
Education and welfare	53,028	53,028	56,300
Housing	166,733	166,733	170,000
Community amenities	710,062	710,062	733,600
Recreation and culture	804,731	804,732	711,900
Transport	6,381,398	4,495,400	6,899,700
Economic services	112,755	112,755	123,900
Other property and services	276,007	226,757	193,500
	8,554,193	6,668,195	9,018,200

By Class

Buildings - non-specialised	730,382	569,350	770,000
Furniture and equipment	30,354	23,661	32,000
Plant and equipment	256,108	199,642	270,000
Infrastructure - Roads	5,264,440	4,103,755	5,550,000
Infrastructure - Footpaths	137,539	107,215	145,000
Infrastructure - Drainage	659,241	513,894	695,000
Infrastructure - Parks and Ovals	1,476,129	1,150,678	1,556,200
	8,554,193	6,668,195	9,018,200

SIGNIFICANT ACCOUNTING POLICIES

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.

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

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

Buildings	25 to 40 years
Furniture and equipment	3 to 10 years
Plant and equipment	4 to 15 years
Sealed road pavement	40 years
Bituminous seals	15 years
Asphalt surfaces	15 years
Gravel sheet	8 years
Footpaths	15 years
Car parks	25 years
Drainage	35 years
Airport electrical facilities	10 years
Airport runways, aprons and taxiways	8 years
Signage	5 years
Other infrastructure assets	10 years

DEPRECIATION (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.

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

SHIRE OF DERBY/WEST KIMBERLEY

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Budget	2019/20	2019/20	2019/20	Budget	Actual	2018/19	2018/19	2018/19	Actual	Budget	2018/19	2018/19	2018/19	Budget
	Principal 1 July 2019	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2020	Principal 1 July 2018	Actual New loans	Actual Principal repayments	Actual Interest repayments	Principal outstanding 30 June 2019	Principal 1 July 2018	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2019
		\$	\$	\$	\$		\$	\$	\$			\$	\$	\$	
Housing															
Loan 136 - Staff Housing	117,945	0	20,646	7,404	97,299	137,301	0	19,356	8,694	117,945	117,962	0	22,400	5,200	95,562
Loan 146 - Staff Housing	652,881	0	42,630	40,663	610,251	687,881	0	35,000	40,000	652,881	689,308	0	37,600	45,700	651,708
Loan 148 - Staff Housing	306,437	0	25,703	20,070	280,734	308,005	0	1,568	10,000	306,437	326,707	0	15,900	14,700	310,807
Recreation and culture															
Loan 135 - Civic Centre Renovations	49,055	0	32,264	2,186	16,791	78,833	0	29,778	4,714	49,055	79,362	0	30,600	3,900	48,762
Transport															
Loan 145 - Wharf Fenders and Boat Ramp	253,528	0	34,855	24,956	218,673	275,608	0	22,080	17,787	253,528	274,878	0	0	67,300	274,878
Loan 150 - Derby Airport Infrastructure	5,315,200	0	5,315,200	92,883	0	5,315,200	0	0	92,883	5,315,200	5,313,833	0	0	74,300	5,313,833
Loan 152 - Refinance Derby Airport Infrastructure & Wharf	0	2,000,000	86,491	30,000	1,913,509	0	0	0	0	0	0	0	0	0	0
Loan 151 - Fitzroy Airport Infrastructure	378,892	0	52,891	16,373	326,001	396,000	0	17,108	5,980	378,892	395,898	0	33,500	14,800	362,398
Economic services															
Loan 149 - Derby Visitors Centre	383,047	0	32,129	25,087	350,918	405,047	0	22,000	12,929	383,047	382,891	0	20,700	17,400	362,191
	7,456,985	2,000,000	5,642,809	259,622	3,814,176	7,603,875	0	146,890	192,987	7,456,985	7,580,839	0	160,700	243,300	7,420,139
	7,456,985	2,000,000	5,642,809	259,622	3,814,176	7,603,875	0	146,890	192,987	7,456,985	7,580,839	0	160,700	243,300	7,420,139

All borrowing repayments will be financed by general purpose revenue.

The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF DERBY/WEST KIMBERLEY

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) Refinancing of Borrowings - 2019/20

In accordance with FM Reg 29(e) the Shire has resolved to refinance a loan in the budget year.

(i) Original Debenture

Particulars/Purpose	Objectives of Refinancing	Reasons for Refinancing	Institution	Loan type	Term (years)	Interest rate	Total interest & charges
Loan 152 - Derby Airport and Wharf infrastructure	Longer term financing	Improve short term liquidity	WATC	Debenture	1	2.3%	\$ 185,766
							\$ 185,766

(ii) Refinanced Debenture

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount to be Refinanced	Amount Principal varies to original	Total interest & charges
Loan 152 - Derby Airport and Wharf infrastructure	WATC	Debenture	40	3.0%	\$ 2,000,000	\$ (2,815,200)	\$ 329,829
					\$ 2,000,000	\$ (2,815,200)	\$ 329,829

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2019/20 Budget	Amount as at 30th June 2020
Loan 152 Derby Wharf Infrastructure	Improvements to Wharf	2017/18	\$ 803,226	\$ (803,226)	\$ 0
			\$ 803,226	\$ (803,226)	\$ 0

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit			0
Bank overdraft at balance date			0
Credit card limit	50,000	50,000	50,000
Total amount of credit unused	50,000	50,000	50,000
Loan facilities			
Loan facilities in use at balance date	3,814,176	7,456,985	7,420,139
Unused loan facilities at balance date	0	803,226	0

SIGNIFICANT ACCOUNTING POLICIES

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.

SHIRE OF DERBY/WEST KIMBERLEY

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	452,441	0	(20,000)	432,441	452,441	0	0	452,441	452,400	0	0	452,400
Office building	814,511	0	0	814,511	814,511	0	0	814,511	814,500	0	(50,000)	764,500
Airport	28,456	0	0	28,456	28,456	0	0	28,456	28,500	0	(28,500)	0
Wharf maintenance	3,721	0	0	3,721	3,721	0	0	3,721	3,700	0	(3,700)	0
Economic development	19,935	0	0	19,935	19,935	0	0	19,935	19,900	0	(19,900)	0
Fitzroy resource centre	46,771	0	0	46,771	46,771	0	0	46,771	46,800	0	0	46,800
Staff housing	159,965	0	0	159,965	159,965	0	0	159,965	160,000	0	0	160,000
Energy developments	26,852	0	0	26,852	26,852	0	0	26,852	26,900	0	(26,900)	0
Capital works	0	288,465	0	288,465	0	0	0	0	0	1,001,600	(798,000)	203,600
Unspent grants	0	0	0	0	0	0	0	0	5,375,500	286,300	(5,375,500)	286,300
	1,552,652	288,465	(20,000)	1,821,117	1,552,652	0	0	1,552,652	6,928,200	1,287,900	(6,302,500)	1,913,600

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Leave	ongoing	To be used to fund annual and long service leave requirements
Office building	ongoing	To be used to fund the new Derby administration building
Airport	ongoing	To be used to fund airport capital works, primarily bitumen resealing
Wharf maintenance	ongoing	To be used to carry out wharf maintenance
Economic development	ongoing	To promote economic development within the Shire
Fitzroy resource centre	ongoing	To be used to quarantine funds received from the lease of the FX Recreation Hall to be utilised for any upgrade works
Staff housing	ongoing	To be used for the construction of staff housing
Energy developments	ongoing	To administer the funds provided by Energy Developments Limited to create lasting value throughout the West Kimberley by contributing to not-for-profit projects or activities that benefit the Shire of Derby/West Kimberley
Capital works	ongoing	To help with the construction/maintenance of major capital works
Unspent grants	ongoing	To be used to quarantine unspent grant funds and contributions at the end of each financial year

SHIRE OF DERBY/WEST KIMBERLEY

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Governance	0	16,686	37,600
General purpose funding	15,000	13,755	15,000
Law, order, public safety	26,300	18,766	25,200
Health	34,000	45,705	30,000
Education and welfare	0	0	4,000
Housing	78,890	11,444	16,100
Community amenities	1,801,700	1,871,351	1,877,300
Recreation and culture	116,300	128,595	213,400
Transport	1,510,300	1,694,680	1,436,500
Economic services	94,400	21,186	47,100
Other property and services	22,450	39,147	52,300
	3,699,340	3,861,315	3,754,500

9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

General purpose funding	2,779,270	4,269,697	1,970,000
Health	661,288	489,835	492,000
Education and welfare	494,590	127,399	362,000
Recreation and culture	94,500	27,165	34,300
Transport	2,794,230	1,661,020	551,000
Other property and services	0	8,782	8,000
	6,823,878	6,583,898	3,417,300

Non-operating grants, subsidies and contributions

Law, order, public safety	414,078	0	231,000
Recreation and culture	0	158,789	168,800
Transport	3,225,890	5,762,713	9,579,900
	3,639,968	5,921,502	9,979,700

SHIRE OF DERBY/WEST KIMBERLEY

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

10. OTHER INFORMATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Cash and cash equivalents			
- Other funds	98,000	178,972	95,000
Other interest revenue (refer note 1b)	222,075	212,086	211,500
	320,075	391,058	306,500
(b) Other revenue			
Reimbursements and recoveries	112,109	342,331	0
Other	90,891	293,661	290,200
	203,000	635,992	290,200
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	65,000	46,000	65,000
Other services	0	77,000	85,000
	65,000	123,000	150,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	259,622	192,987	243,300
Other	0	0	1,000
	259,622	192,987	244,300
(e) Elected members remuneration			
Meeting fees	148,500	145,875	148,500
President's allowance	63,000	62,727	40,000
Deputy President's allowance	16,000	9,604	10,000
Telecommunications allowance	12,000	9,333	12,000
	239,500	227,539	210,500

SHIRE OF DERBY/WEST KIMBERLEY

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020****11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS**

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

12. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2019/20.

SHIRE OF DERBY/WEST KIMBERLEY

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

13. TRUST FUNDS

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

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Deposits Nomination	0	240	(240)	0
	0	240	(240)	0

SHIRE OF DERBY/WEST KIMBERLEY

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020****14. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION****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.

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.

SHIRE OF DERBY/WEST KIMBERLEY

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020****15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The Shire of Derby/West Kimberley adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Derby/West Kimberley has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0	2,338,350	2,338,350
Adjustment to retained surplus from adoption of AASB 15		2,338,350	

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Derby/West Kimberley is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

INCOME FOR NOT-FOR-PROFIT ENTITIES

The Shire of Derby/West Kimberley has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Derby/West Kimberley has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 no changes occurred to the financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change.

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables	4,051,165	1,356,504	5,407,669
Adjustment to retained surplus from adoption of AASB 1058		(1,356,504)	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Derby/West Kimberley. When the taxable event occurs the financial liability is extinguished and the Shire of Derby/West Kimberley recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Derby/West Kimberley to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have not been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can not be reliably estimated and the services would not have been purchased if they had not been donated.

The impact on the Shire of Derby/West Kimberley of the changes as at 1 July 2019 is as follows:

	2019
	\$
Retained surplus - 30/06/2019	65,670,839
Adjustment to retained surplus from adoption of AASB 15	2,338,350
Adjustment to retained surplus from adoption of AASB 1058	(1,356,504)
Retained surplus - 01/07/2019	66,652,685

7 NEW BUSINESS OF AN URGENT NATURE

Nil

8 DATE OF NEXT MEETING

The next meeting of Compliance and Strategic Review Committee will be held Thursday, 12 September 2019 in the Council Chambers, Clarendon Street, Derby.

9 CLOSURE OF MEETING

The Presiding Member closed the meeting at 3.00pm.

These minutes were confirmed at a meeting on

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Signed:

Presiding Person at the meeting at which these minutes were confirmed.

Date: