



SHIRE OF DERBY/WEST KIMBERLEY

BUDGET 2017/2018

Prepared by Moore Stephens (WA) Pty Ltd on behalf of the Shire of Derby West Kimberley
Adopted at the Ordinary Meeting of Council held 31 August 2017

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SHIRE PRESIDENT AND ELECTED MEMBERS

Name	Position	Term Expiry
Cr Elsia Archer OAM, JP	Shire President	October 2017
Cr Paul White	Deputy Shire President	October 2019
Cr Peter Coggins	Councillor	October 2019
Cr Chris Kloss	Councillor	October 2017
Cr Annette Kogolo	Councillor	October 2017
Cr Peter McCumstie	Councillor	October 2019
Cr Iris Prouse	Councillor	October 2019
Cr Andrew Twaddle	Councillor	October 2017
Vacant	Councillor	October 2019

EXECUTIVE STAFF

Chief Executive Officer	Mr Stephen Gash
Director Corporate and Community Services	Mr Martin Cuthbert
Director Technical and Development Services	Mr Wayne Neate

BUDGET STATEMENT

We hereby certify that Council at its Ordinary Meeting held Thursday 31 August 2017 adopted the 2017/2018 Budget for the Shire of Derby/West Kimberley.



Stephen Gash
CHIEF EXECUTIVE OFFICER
SHIRE OF DERBY/WEST KIMBERLEY



Elsia Archer OAM, JP
SHIRE PRESIDENT
SHIRE OF DERBY/WEST KIMBERLEY

SHIRE OF DERBY/WEST KIMBERLEY

2017/2018 BUDGET

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BUDGET OVERVIEW

The 2017/2018 Budget continues a period of consolidation as the Shire responds to external economic forces and the impact of the mining decline. The budget provides the ability to maintain services while pursuing operational cost efficiencies and still completing some major renewal works flagged last year at the Port and Airports.

The need to review operations comes from exposure of Shire revenue to the reduction in mining activity, with direct impact on mining rates, port and airport revenues. Financial Assistance Grants (FAG's) which comprise approximately 23% of operating revenue have reached a plateau for the next few years, or may even decrease. Opportunities for external funding from Federal and State programs remain constrained due to budget pressure and will continue to have an impact on Shire services. The Shire will continue to monitor and maximise those grant opportunities when they present. The Shire of Derby West Kimberley 2017/2018 Budget continues to be influenced by the prevailing economic environment with sustained low growth, low inflation and low interest rates.

This report attempts to give a broad overview of what is being proposed, as well as providing certain details concerning various items that have arisen in the preparation and final compilation of this Budget. The Community Strategic Plan, Corporate Business Plan and Long Term Financial Plan which all inform the Budget will be comprehensively reviewed during the 2017/2018 financial year and will include extensive community consultation.

INTEGRATED PLANNING FRAMEWORK

The Shire's Integrated Planning Framework guides the organisation to deliver accountable and measurable linkages between community aspirations, financial capacity and practical service delivery. The Shire's Strategic Community Plan outlines the vision, objectives and priorities of the Shire of Derby/West Kimberley and its community, while the Corporate Business Plan translates the Shire's strategic direction and priorities into an operational delivery program. Several key strategies, including the Long Term Financial Plan, also feed into this planning approach to inform the resourcing requirements of the Shire. The Annual Budget has been informed by this strategic planning process.

REPLACEMENT OF EXISTING ASSETS

Emphasis needs to continue to be placed on the replacement of existing assets, before the establishment of any major new assets; however attempts have been made to accommodate new construction and repair replacement. A "whole of life" approach for assets needs to be pursued.

Road maintenance and renewal is being guided by a Road Asset Management Strategy to better align expenditure to need, and allow further monies to be allocated to address rectification works on the gravel road network.

LOAN BORROWINGS AND DEBT SERVICING RATIO

The Shire of Derby/West Kimberley is proposing three new borrowings during the 2017/2018 financial year. The new loans proposed are:

- \$3,194,100 for Derby Airport Infrastructure
- \$396,000 for Fitzroy Crossing Airport Infrastructure
- \$2,121,100 for Derby Wharf Infrastructure

Details of existing and new borrowings are described in the Notes To and Forming Part of the Budget at Note 7.

EXPENDITURE

Expenditure is categorised into Operating and Capital and these are described further below.

OPERATING EXPENDITURE

Operating Expenditure including depreciation totals \$26.1 million as shown below. Key movements generally reflect the Shire ensuring that it has the resources and capacity to deliver the services, facilities and works the community have identified as priorities in the Strategic Community Plan.

The Shire will continue to work hard to contain cost pressures in labour, materials and external contractors. There will be a focus on multiskilling staff to add flexibility to respond to growth opportunities, such as port/airport activity in an incremental manner.

Operating Expenditure	2016/2017 Forecast \$	2016/2017 Budget \$	2017/2018 Budget \$
Employee Costs	7,100,925	7,255,300	6,826,400
Materials and Contracts	8,754,241	9,554,600	7,801,300
Utility Charges	820,547	1,092,900	847,700
Depreciation on Non-Current Assets	9,054,300	7,386,600	9,062,900
Interest Expenses	121,103	123,900	181,499
Insurance Expenses	903,391	793,500	839,400
Other Expenditure	897,401	544,800	545,701
Total Operating Expenditure	27,651,908	26,751,600	26,104,900

CAPITAL EXPENDITURE

Capital Expenditure totals \$25.367 million, the most significant component of which is the Infrastructure Works Program. Capital Expenditure is as follows:

Capital Expenditure	2017/2018 Budget \$
Property, Plant and Equipment	
- Land and Buildings	912,000
- Furniture and Equipment	0
- Plant and Equipment	536,000
Sub-Total Capital Projects	1,448,000
Infrastructure	
- Roads	12,868,000
- Footpaths	120,000
- Drainage	75,000
- Land, Parks and Reserves	210,600
- Airports	8,733,000
- Wharf	1,983,200
Sub-Total Capital Projects	23,919,900
Total Capital Expenditure	25,367,900

REVENUE

Revenue is categorised into Operating and Capital.

OPERATING REVENUE

Operating Revenue including profit on disposal of assets totals \$15.2 million as shown below. Key elements include:

- Rates income from a 1.7% increase including an increase in minimums from \$940 to \$956
- Increase in refuse collection charges for the 2017/2018 financial year
- Fees and Charges reflecting the costs of providing the service and comparison to market rates
- It should be noted that \$2,235,565 of the Financial Assistance Grants allocated for 2017/2018 were advanced in 2016/2017 and therefore only 50% of the grant is shown as revenue in the 2017/2018 budget below

Operating Revenue	2016/2017 Forecast \$	2016/2017 Budget \$	2017/2018 Budget \$
Rates	6,788,300	6,768,800	6,779,800
Operating Grants and Contributions	9,392,100	6,452,500	3,903,700
Fees and Charges	2,583,800	3,421,200	3,307,600
Interest Earnings	416,500	312,000	364,200
Other Revenue	1,722,600	1,977,700	861,000
Total Operating Revenue	20,903,300	18,932,200	15,216,300

CAPITAL REVENUE

Capital Revenue representing revenues directly related to the creation of capital assets totals \$18.274 million as shown below.

Key elements include:

- \$200,000 Lotterywest grant towards a new playspace in Fitzroy Crossing
- \$592,000 in grants for the CCTV projects
- \$681,000 Regional Road Group funds for road construction
- \$436,000 Roads to Recovery funds for road construction
- \$88,000 MRWA Black Spot funds for road construction
- \$371,000 for Aboriginal access roads
- \$10,000,000 WANDRRA funds for reinstatement of flood damaged roads
- \$5,456,000 grant funds for upgrade works at the Derby Airport
- \$200,000 RADS funding for lighting upgrades at the Fitzroy Crossing Airport

Capital Revenue	2016/2017 Forecast \$	2016/2017 Budget \$	2017/2018 Budget \$
Capital Grants and Subsidies	2,673,700	2,610,300	18,274,800
New Loans	0	7,000,000	5,711,200
Sale of Assets	13,000	212,000	605,000
Transfer from Reserves	1,200,791	1,230,600	4,338,437
Total Capital Revenue	3,887,491	11,052,900	28,929,437

RATES

The rate levels included in the budget are the same as per those adopted “In Principle” by Council at its ordinary meeting of Council held 29 June 2017. The yield from GRV properties is proposed to increase by 1.7% with the UV rate in the dollar proposed to increase by 1.7% giving an overall yield increase in line with general price increases to ensure the same level of services can be provided to our community.

It should be remembered that there will be variations in valuations, and therefore certain ratepayers will have fluctuations higher or lower than the average increase where this situation occurs. The proposed minimum rate for the new financial year is \$956.00 pa which is in line with the general GRV proposed rate increase.

Offsetting the above rate increase is a proposed 2% discount on rates, where rates, charges, and arrears are all paid by the due date.

CONCLUSION

The 2017/2018 Budget has been developed in a very challenging economic climate. Despite this it continues to deliver on the community's expectations while reflecting the prudence and financial responsibility demanded by the economic conditions. It has been guided by the Shire of Derby/West Kimberley's Long Term Financial Plan and Corporate Business Plan to ensure that it is achievable and sustainable while maintaining alignment to the Strategic Community Plan to ensure the Shire is delivering on the vision of "A friendly and diverse place with awesome opportunities".



Stephen Gash

CHIEF EXECUTIVE OFFICER



Martin Cuthbert

**DIRECTOR CORPORATE AND
COMMUNITY SERVICES**

SHIRE OF DERBY/WEST KIMBERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	6,779,800	6,788,300	6,768,800
Operating Grants, Subsidies and Contributions	15	3,903,700	9,392,100	6,452,500
Fees and Charges	14	3,307,600	2,583,800	3,421,200
Interest Earnings	2(a)	364,200	416,500	312,000
Other Revenue	2(a)	861,000	1,722,600	1,971,300
		<u>15,216,300</u>	<u>20,903,300</u>	<u>18,925,800</u>
Expenses				
Employee Costs		(6,826,400)	(7,100,925)	(7,255,300)
Materials and Contracts		(7,801,300)	(8,754,241)	(9,554,600)
Utility Charges		(847,700)	(820,547)	(1,092,900)
Depreciation on Non-Current Assets	2(a)	(9,062,900)	(9,054,300)	(7,386,600)
Interest Expenses	2(a)	(181,499)	(121,103)	(123,900)
Insurance Expenses		(839,400)	(903,391)	(793,500)
Other Expenditure		(545,701)	(897,401)	(544,800)
		<u>(26,104,900)</u>	<u>(27,651,908)</u>	<u>(26,751,600)</u>
		(10,888,600)	(6,748,608)	(7,825,800)
Non-Operating Grants, Subsidies and Contributions	15	18,274,800	2,673,700	2,610,300
Profit on Asset Disposals	6	0	6,400	0
Loss on Asset Disposals	6	0	(11,400)	0
Net Result		7,386,200	(4,079,908)	(5,215,500)
Total Comprehensive Income		<u>7,386,200</u>	<u>(4,079,908)</u>	<u>(5,215,500)</u>

This Statement is to be read in conjunction with the accompanying notes

SHIRE OF DERBY/WEST KIMBERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue (refer notes 1,2,8,10 to 15)				
Governance		99,000	109,900	720,300
General Purpose Funding		9,433,100	13,677,100	11,393,800
Law, Order, Public Safety		65,800	66,000	39,100
Health		557,300	532,200	550,200
Education and Welfare		430,800	559,500	416,500
Housing		19,100	18,500	39,800
Community Amenities		1,807,500	1,761,500	1,923,500
Recreation and Culture		424,000	714,000	466,100
Transport		1,818,400	2,852,700	2,994,800
Economic Services		282,300	257,500	285,900
Other Property and Services		279,000	354,400	95,800
		<u>15,216,300</u>	<u>20,903,300</u>	<u>18,925,800</u>
Expenses excluding Finance Costs (refer notes 1, 2 and 16)				
Governance		(388,900)	(738,000)	(2,010,100)
General Purpose Funding		(1,658,400)	(1,280,000)	(329,100)
Law, Order, Public Safety		(466,700)	(398,700)	(418,600)
Health		(1,064,000)	(734,300)	(917,900)
Education and Welfare		(911,300)	(735,400)	(733,400)
Housing		(175,574)	(225,177)	(241,800)
Community Amenities		(4,084,300)	(4,055,800)	(3,762,100)
Recreation and Culture		(4,202,800)	(4,253,490)	(4,694,700)
Transport		(10,507,055)	(12,219,219)	(11,542,500)
Economic Services		(1,160,272)	(1,205,011)	(1,167,600)
Other Property and Services		(1,304,100)	(1,685,708)	(809,900)
		<u>(25,923,401)</u>	<u>(27,530,805)</u>	<u>(26,627,700)</u>
Finance Costs (refer notes 2 and 7)				
Housing		(70,226)	(74,323)	(78,000)
Recreation and Culture		(5,500)	(7,010)	(4,000)
Transport		(87,445)	(20,581)	(21,900)
Economic Services		(18,328)	(19,189)	(20,000)
		<u>(181,499)</u>	<u>(121,103)</u>	<u>(123,900)</u>
		<u>(10,888,600)</u>	<u>(6,748,608)</u>	<u>(7,825,800)</u>
Non-Operating Grants, Subsidies and Contributions	15	18,274,800	2,673,700	2,610,300
Profit on Disposal of Assets	6	0	6,400	0
(Loss) on Disposal of Assets	6	0	(11,400)	0
		<u>18,274,800</u>	<u>2,668,700</u>	<u>2,610,300</u>
Net Result		7,386,200	(4,079,908)	(5,215,500)
Total Comprehensive Income		<u>7,386,200</u>	<u>(4,079,908)</u>	<u>(5,215,500)</u>

This Statement is to be read in conjunction with the accompanying notes

SHIRE OF DERBY/WEST KIMBERLEY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		7,279,800	6,855,193	6,959,500
Operating Grants, Subsidies and Contributions		3,903,700	10,525,766	7,372,800
Fees and Charges		3,307,600	2,583,800	3,348,100
Interest Earnings		364,200	416,500	312,000
Goods and Services Tax		160,128	320,636	284,300
Other Revenue		861,000	1,722,600	1,124,100
		<u>15,876,428</u>	<u>22,424,495</u>	<u>19,400,800</u>
Payments				
Employee Costs		(6,826,400)	(7,494,571)	(7,280,200)
Materials and Contracts		(8,681,659)	(9,385,068)	(11,885,200)
Utility Charges		(847,700)	(820,547)	(943,400)
Interest Expenses		(181,499)	(1,182,457)	(127,800)
Insurance Expenses		(839,400)	(903,391)	(797,200)
Goods and Services Tax		(160,128)	(181,681)	(284,300)
Other Expenditure		(545,701)	(897,401)	(725,600)
		<u>(18,082,487)</u>	<u>(20,865,116)</u>	<u>(22,043,700)</u>
Net Cash provided by/(used in) Operating Activities	3(b)	<u>(2,206,059)</u>	<u>1,559,379</u>	<u>(2,642,900)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of Property, Plant and Equipment	5	(1,448,000)	(1,442,103)	(1,209,300)
Payments for construction of Infrastructure	5	(23,919,900)	(3,863,134)	(11,659,600)
Non-Operating Grants, Subsidies and Contributions used for the development of Assets		18,274,800	2,673,700	2,610,300
Movement in Restricted Cash		0	0	5,483,187
Proceeds from Sale of Plant and Equipment	6	605,000	13,000	212,000
Net Cash provided by/(used in) Investing Activities		<u>(6,488,100)</u>	<u>(2,618,537)</u>	<u>(4,563,413)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of Borrowings	7	(211,600)	(133,400)	(147,700)
Proceeds from New Borrowings	7	5,711,200	0	7,000,000
Net Cash provided by/(used in) Financing Activities		<u>5,499,600</u>	<u>(133,400)</u>	<u>6,852,300</u>
Net increase/(decrease) in Cash Held		<u>(3,194,559)</u>	<u>(1,192,558)</u>	<u>(354,013)</u>
Cash at beginning of year		5,660,173	6,852,731	7,287,813
Cash and Cash Equivalents at the end of the year	3(a)	<u>2,465,614</u>	<u>5,660,173</u>	<u>6,933,800</u>

This Statement is to be read in conjunction with the accompanying notes

**SHIRE OF DERBY/WEST KIMBERLEY
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net Current Assets at start of Financial Year - Surplus/(Deficit)	4	(1,074,237)	2,897,300	1,188,600
		(1,074,237)	2,897,300	1,188,600
Revenue from Operating Activities (excluding Rates)				
Governance		99,000	109,900	720,300
General Purpose Funding		2,653,300	6,888,800	4,625,000
Law, Order, Public Safety		65,800	66,000	39,100
Health		557,300	532,200	550,200
Education and Welfare		430,800	559,500	416,500
Housing		19,100	18,500	39,800
Community Amenities		1,807,500	1,761,500	1,923,500
Recreation and Culture		424,000	714,000	466,100
Transport		1,818,400	2,859,100	2,994,800
Economic Services		282,300	257,500	285,900
Other Property and Services		279,000	354,400	95,800
		8,436,500	14,121,400	12,157,000
Expenditure from Operating Activities				
Governance		(388,900)	(738,000)	(2,010,100)
General Purpose Funding		(1,658,400)	(1,280,000)	(329,100)
Law, Order, Public Safety		(466,700)	(398,700)	(418,600)
Health		(1,064,000)	(734,300)	(917,900)
Education and Welfare		(911,300)	(735,400)	(733,400)
Housing		(245,800)	(299,500)	(319,800)
Community Amenities		(4,084,300)	(4,055,800)	(3,762,100)
Recreation and Culture		(4,208,300)	(4,260,500)	(4,698,700)
Transport		(10,594,500)	(12,239,800)	(11,564,400)
Economic Services		(1,178,600)	(1,224,200)	(1,187,600)
Other Property and Services		(1,304,100)	(1,697,108)	(809,900)
		(26,104,900)	(27,663,308)	(26,751,600)
Operating Activities excluded from Budget				
(Profit) on Asset Disposals	6	0	(6,400)	0
Loss on Disposal of Assets	6	0	11,400	0
Depreciation on Assets	2(a)	9,062,900	9,054,300	7,386,600
Amount attributable to Operating Activities		(9,679,737)	(1,585,308)	(6,019,400)
INVESTING ACTIVITIES				
Non-Operating Grants, Subsidies and Contributions	15	18,274,800	2,673,700	2,610,300
Purchase Property, Plant and Equipment	5	(1,448,000)	(1,442,103)	(1,209,300)
Purchase and Construction of Infrastructure	5	(23,919,900)	(3,863,134)	(11,659,600)
Proceeds from Disposal of Assets	6	605,000	13,000	212,000
Amount attributable to Investing Activities		(6,488,100)	(2,618,537)	(10,046,600)
FINANCING ACTIVITIES				
Repayment of Borrowings	7	(211,600)	(133,400)	(147,700)
Proceeds from New Borrowings	7	5,711,200	0	7,000,000
(Increase)/Decrease in Restricted Grant Funds		0	0	1,410,700
Transfers to Cash Backed Reserves (Restricted Assets)	9	(450,000)	(4,726,083)	(196,400)
Transfers from Cash Backed Reserves (Restricted Assets)	9	4,338,437	1,200,791	1,230,600
Amount attributable to Financing Activities		9,388,037	(3,658,692)	9,297,200
Budgeted Deficiency before General Rates		(6,779,800)	(7,862,537)	(6,768,800)
Estimated amount to be raised from General Rates	8	6,779,800	6,788,300	6,768,800
Net Current Assets at end of financial year - Surplus/(Deficit)		0	(1,074,237)	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 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

Critical Accounting Estimates

The preparation of 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.

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 17 to the budget.

(b) 2016/17 Actual Balances

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Comparative Figures

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

(e) 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.

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast Fair Value Adjustments

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

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

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

(g) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Derby/West Kimberley obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(h) 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.

(i) 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.

(j) 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 4 - Net Current Assets.

(k) Trade and Other Receivables

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

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

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

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Inventories

General

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

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

Land Held For Resale

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

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

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

(m) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations 1996* were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire of Derby/West Kimberley commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Derby/West Kimberley revalues its asset classes in accordance with this mandatory timetable.

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

Initial Recognition and Measurement Between Mandatory Revaluation Dates

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

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

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

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed Assets (continued)

Revaluation

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

Land Under Roads

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

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

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

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

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire of Derby/West Kimberley.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed Assets (continued)

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.

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

	Depn Rate	Useful Life
Buildings	2%	50 years
Land	N/A	N/A
Furniture and Fittings	10%	10 years
Equipment	10%-33.3%	3 to 10 years
Plant	10%-20%	5 to 10 years
Motor Vehicles	25%	4 years
Painting and Sculptures	1%	100 years
Drainage	2%	50 years
Parks and Ovals	5%	20 years
Footpaths	2%	50 years
Bridges	2%	50 years
Roads	2.5%-5%	20 to 40 years
Other Infrastructure	2%-5%	20 to 50 years

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

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

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

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair Value of Assets and Liabilities

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

Fair value is the price that the Shire of Derby/West Kimberley would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date. As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation Techniques

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

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Market Approach

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

Income Approach

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

Cost Approach

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

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

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations 1996* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(o) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial Instruments (continued)

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

(i) Financial Assets at Fair Value through Profit and Loss

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

(ii) Loans and Receivables

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

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

(iii) Held-to-Maturity Investments

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

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

(iv) Available-for-Sale Financial Assets

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

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

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

(v) Financial Liabilities

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

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

Impairment

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

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

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

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

Derecognition

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

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

(p) Impairment of assets

In accordance with Australian Accounting Standards the Shire of Derby/West Kimberley assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

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

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

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of Assets (continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

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

(q) 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.

(r) 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.

Other Long-Term Employee Benefits

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

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

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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.

(t) Provisions

Provisions are recognised when the Shire of Derby/West Kimberley 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.

(u) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Derby/West Kimberley, are classified as finance leases.

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

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

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

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

(v) Investment in Associates

An associate is an entity over which the Shire of Derby/West Kimberley has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of Derby/West Kimberley's share of net assets of the associate. In addition, the Shire of Derby/West Kimberley's share of the profit or loss of the associate is included in the Shire of Derby/West Kimberley's profit or loss.

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

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

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

When the Shire of Derby/West Kimberley's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Derby/West Kimberley discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Derby/West Kimberley will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

(x) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Derby/West Kimberley's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 20.

(y) 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 of Derby/West Kimberley's operational cycle. In the case of liabilities where the Shire of Derby/West Kimberley 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 of Derby/West Kimberley's intentions to develop and sell the land.

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

2. REVENUES AND EXPENSES

Net Result

The Net Result includes:

Charging as an Expense:

Auditors Remuneration

Audit Services

Other Services

2017/18
Budget
\$

2016/17
Actual
\$

2016/17
Budget
\$

47,800

97,205

45,000

60,000

22,923

0

2(a) Depreciation by Program

Governance

Law, Order, Public Safety

Health

Education and Welfare

Housing

Community Amenities

Recreation and Culture

Transport

Economic Services

Other Property and Services

87,000

87,700

76,000

54,900

54,900

44,800

39,900

39,700

40,200

74,900

72,300

72,000

213,000

212,900

175,900

730,700

730,300

148,800

690,200

736,300

557,000

6,740,500

6,684,500

5,872,000

131,100

132,400

133,500

300,700

303,300

266,400

9,062,900

9,054,300

7,386,600

Depreciation by Asset Class

Land and Buildings

Furniture and Equipment

Plant and Equipment

Roads

Footpaths

Drainage

Other Infrastructure

1,020,000

1,020,000

970,000

12,300

12,300

11,500

630,000

630,000

610,000

5,381,100

5,381,100

4,630,000

50,000

50,000

50,000

764,000

764,000

692,000

1,205,500

1,196,900

423,100

9,062,900

9,054,300

7,386,600

Interest Expenses (Finance Costs)

- Borrowings (refer Note 7(a))

181,499

121,103

123,900

181,499

121,103

123,900

Crediting as Revenues:

(iii) Significant Expense and Revenue

WA Local Government Grants Commission made an early payment of \$2,702,407

This amount was recognised as revenue in 2016-17 and carried forward as part of the surplus in the current budget

The anticipated revenue for 2017-18 has been reduced by this amount accordingly

0

2,702,407

0

Interest Earnings

Investments

- Reserve Funds

- Other Funds

Other Interest Revenue (refer Note 12)

38,000

133,100

46,400

55,200

86,700

96,700

271,000

196,700

168,900

364,200

416,500

312,000

Other Revenue

Other

861,000

1,722,600

1,971,300

861,000

1,722,600

1,971,300

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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 of Derby/West Kimberley's Community Vision, and for each of its broad activities/programs.

SHIRE OF DERBY/WEST KIMBERLEY - MISSION STATEMENT

To provide leadership, infrastructure and services that meet the needs of the local and wider communities.

COMMUNITY VISION

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Objective and 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

Objective and Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective and Activities:

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

HEALTH

Objective and Activities:

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

EDUCATION AND WELFARE

Objective and Activities:

Disadvantaged persons, the elderly, children and youth.

HOUSING

Objective and Activities:

Management and maintenance of staff and rental housing.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective and Activities:

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

Objective and Activities:

Maintenance and operation of the Town Hall, the aquatic centre, recreation centres, libraries, community arts program, cultural activities and various reserves.

TRANSPORT

Objective and Activities:

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

ECONOMIC SERVICES

Objective and Activities:

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

OTHER PROPERTY AND SERVICES

Objective and Activities:

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

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

3. NOTES TO THE STATEMENT OF CASH FLOWS

3(a) 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:

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - Unrestricted	0	(693,878)	3,600,000
Cash - Restricted	2,465,614	6,354,051	3,333,800
	<u>2,465,614</u>	<u>5,660,173</u>	<u>6,933,800</u>

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

Employee Entitlement Leave Reserve	452,441	452,441	448,100
Airport Reserve	28,455	28,455	33,200
Plant Reserve	0	0	0
Office and Depot Equipment Reserve	0	0	74
Historical Reserve	0	0	0
Derby Wharf Maintenance Reserve	3,721	3,721	3,700
Economic Development Reserve	19,936	19,936	19,700
Staff Housing Reserve	309,965	159,965	412,900
Fitzroy Crossing Recreation Hall Reserve	46,771	46,771	46,400
Capital Works Building Reserve	159,763	0	0
Energy Developments Ltd West Kimberley Community Donations Reserve	26,852	106,852	106,363
Administration Building Construction Reserve	882,510	882,510	867,383
Unspent Grants and Contributions Reserve	535,200	4,653,400	1,395,980
	<u>2,465,614</u>	<u>6,354,051</u>	<u>3,333,800</u>

3(b) Reconciliation of Net Cash provided by Operating Activities to Net Result

Net Result	7,386,200	(4,079,908)	(5,215,500)
Depreciation	9,062,900	9,054,300	7,386,600
(Profit)/Loss on Sale of Asset	0	5,000	0
(Increase)/Decrease in Receivables	500,000	1,409,207	347,200
(Increase)/Decrease in Inventories	0	9,012	(15,000)
Increase/(Decrease) in Payables	(880,359)	(2,166,341)	600,000
Increase/(Decrease) in Employee Provisions	0	1,809	350,000
Movement in Restricted Cash	0	0	(3,485,900)
Grants/Contributions for the Development of Assets	(18,274,800)	(2,673,700)	(2,610,300)
Net Cash from Operating Activities	<u>(2,206,059)</u>	<u>1,559,379</u>	<u>(2,642,900)</u>

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

4. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Credit Card limit	50,000	50,000	50,000
Credit Card balance at Balance Date	<u>0</u>	<u>(2,756)</u>	<u>0</u>
Total Amount of Credit Unused	<u><u>50,000</u></u>	<u><u>47,244</u></u>	<u><u>50,000</u></u>
Loan Facilities			
Loan Facilities in use at Balance Date	<u>7,522,862</u>	<u>2,023,262</u>	<u>9,022,200</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
	Note	2017/18 Budget \$	2016/17 Actual \$
NET CURRENT ASSETS			
Composition of Estimated Net Current Assets			
Current Assets			
Cash - Unrestricted	3(a)	0	(693,878)
Cash - Restricted Reserves	3(a)	2,465,614	6,354,051
Receivables		1,172,587	1,672,587
Inventories		<u>117,093</u>	<u>117,093</u>
		3,755,294	7,449,853
Less: Current Liabilities			
Trade and Other Payables		(1,289,680)	(2,170,039)
Current Portion of Long Term Borrowings		(211,600)	(211,600)
Provisions		<u>(971,092)</u>	<u>(971,092)</u>
		<u>(2,472,372)</u>	<u>(3,352,731)</u>
Unadjusted Net Current Assets		1,282,922	4,097,122
Differences between the Net Current Assets at the end of each financial year in the Rate Setting Statement and Net Current Assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with <i>Local Government (Financial Management) regulation 32</i> as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
Adjustments			
Less: Cash - Restricted Reserves	3(a)	(2,465,614)	(6,354,051)
Add: Current Portion of Long Term Borrowings		211,600	211,600
Add: Current Liabilities not expected to be cleared at End of Year		<u>971,092</u>	<u>971,092</u>
Adjusted Net Current Assets - Surplus/(Deficit)		<u><u>0</u></u>	<u><u>(1,074,237)</u></u>

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

5. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year

Asset Class	Reporting Program			2017/18 Budget Total \$	2016/17 Actual Total \$
	Community Amenities \$	Transport \$	Economic Services \$		
<u>Property, Plant and Equipment</u>					
Land and Buildings	250,000	50,000	612,000	912,000	1,366,499
Furniture and Equipment	0	0	0	0	6,589
Plant and Equipment	0	276,000	260,000	536,000	69,015
	250,000	326,000	872,000	1,448,000	1,442,103
<u>Infrastructure</u>					
Roads	0	12,868,000	0	12,868,000	3,510,283
Footpaths	0	120,000	0	120,000	0
Drainage	0	75,000	0	75,000	0
Lands, Parks and Reserves	140,700	0	0	140,700	77,343
Derby Wharf and Precinct	0	1,983,200	0	1,983,200	275,508
Airports	0	8,733,000	0	8,733,000	0
	140,700	23,779,200	0	23,919,900	3,863,134
Total Acquisitions	390,700	24,105,200	872,000	25,367,900	5,305,237

A detailed breakdown of acquisitions 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 30 JUNE 2018**

6. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Governance	450,000	450,000	0	0	0	0	0	0
Transport	80,000	80,000	0	0	6,400	0	0	0
Economic Services	75,000	75,000	0	0	0	0	0	0
Other Property and Services	0	0	0	0	0	(11,400)	0	0
	605,000	605,000	0	0	6,400	(11,400)	0	0

<u>By Class</u>	Net Book Value	Sale Proceeds	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Land and Buildings	450,000	450,000	0	0	0	0	0	0
Plant and Equipment	155,000	155,000	0	0	6,400	(11,400)	0	0
	605,000	605,000	0	0	6,400	(11,400)	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 30 JUNE 2018**

7. INFORMATION ON BORROWINGS

(a) Borrowing Repayments

Movement in Borrowings and Interest between the beginning and the end of the current financial year

Purpose	Principal 1-Jul-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Housing								
Loan 136 - Staff Housing	155,446	0	18,146	17,011	137,300	155,446	9,904	11,039
Loan 146 - Staff Housing	730,570	0	37,635	35,361	692,935	730,570	45,659	47,933
Loan 148 - Staff Housing	330,485	0	15,853	15,164	314,632	330,485	14,663	15,351
Transport								
Loan 145 - Wharf Fenders, Boat Ramp	285,024	0	20,641	19,293	264,383	285,024	19,233	20,581
Loan 150 Derby Airport Infrastructure	0	3,194,100	54,037	0	3,140,063	0	60,688	0
Loan 151 Fitzroy Airport Infrastructure	0	396,000	16,461	0	379,539	0	7,524	0
Loan 152 Derby Wharf Infrastructure	0	2,121,100	0	0	2,121,100	0	0	0
Recreation and Culture								
Loan 135 Civic Centre Renovations	108,631	0	29,011	27,616	79,620	108,631	5,500	7,010
Economic services								
Loan 149 - Derby Visitors Centre	413,106	0	19,816	18,955	393,290	413,106	18,328	19,189
	2,023,262	5,711,200	211,600	133,400	7,522,862	2,023,262	181,499	121,103

All borrowing repayments will be financed by General Purpose Revenue

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

7. INFORMATION ON BORROWINGS (Continued)

(b) New Borrowings - 2017/18

Particulars/Purpose	Institution	Loan Type	Term (Years)	Interest Rate %	Amount Borrowed Budget \$	Total Interest and Charges \$	Amount Used Budget \$	Balance Unspent \$
Derby Airport Infrastructure	WATC	Debenture	20	3.8%	3,194,100	1,394,900	3,194,100	0
Fitzroy Airport Lighting, Runway Repairs	WATC	Debenture	10	3.8%	396,000	83,700	396,000	0
Derby Wharf Revitalisation	WATC	Debenture	20	3.8%	2,121,100	926,300	2,121,100	0
					<u>5,711,200</u>	<u>2,404,900</u>	<u>5,711,200</u>	<u>0</u>

Loan funds will be drawn down as required during construction

(c) Unspent Borrowings

The Shire had no unspent borrowing funds as at 30 June 2017 nor is it expected to have unspent borrowing funds as at 30 June 2018

(d) Overdraft

The Shire of Derby/West Kimberley has no overdraft facility

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Actual \$
Differential General Rate or General Rate								
GRV	0.124458	1,498	37,624,100	4,682,624	5,000	0	4,687,624	4,631,554
UV Residential	0.213944	1	22,500	4,814	0	0	4,814	4,733
UV Commercial	0.213944	1	75,000	16,046	0	0	16,046	15,778
UV Mining	0.264530	101	2,771,048	732,535	25,000	0	757,535	986,081
UV Pastoral	0.063544	40	14,618,450	928,915	0	0	928,915	913,387
UV Islands	0.213944	1	250,000	53,486	0	0	53,486	52,592
UV Other Locations	0.213944	4	175,000	37,440	0	0	37,440	36,814
UV Concessions Raised	0.213944	3	675,000	144,412	0	0	144,412	141,998
Sub-Totals		1,649	56,211,098	6,600,272	30,000	0	6,630,272	6,782,937
Minimum								
Minimum Payment								
	\$							
GRV	956	169	94,878	161,564	0	0	161,564	158,860
UV Mining	956	65	66,049	62,140	0	0	62,140	73,320
UV Pastoral	956	4	28,500	3,824	0	0	3,824	3,760
UV General	956	0	0	0	0	0	0	0
Sub-Totals		238	189,427	227,528	0	0	227,528	235,940
		1,887	56,400,525	6,827,800	30,000	0	6,857,800	7,018,877
Discounts/Concessions (Refer Note 13)							(78,000)	(230,577)
Total amount raised from General Rates							6,779,800	6,788,300
Concessions							(155,000)	0
Total Rates							6,624,800	6,788,300

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8(a). RATING INFORMATION

All land except exempt land in the Shire of Derby/West Kimberley is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Derby/West Kimberley.

The General Rates detailed above for the 2017/18 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire of Derby/West Kimberley the following rate categories have been determined for the implementation of Differential Rating.

Differential General Rate

Description	Characteristics	Objects	Reasons
GRV General Rate	Properties within the town site boundaries	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 that are located outside of the town sites	This rate is to contribute to the service desired by the community. All UV properties within the Shire have the same Rate in the Dollar except for Mining and Pastoral	This is considered to be the base rate above which all other UV rated properties are assessed
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 costs to Council as a result of heavy vehicle use over Shire roads	Companies in the mining industry utilise Shire assets in their operations. Shire assets and infrastructure are already established and have been provided by previous rate payers
UV Pastoral	Consists of properties that are exclusively used for pastoral purposes.	This category is rated lower than 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	The Pastoral category on average have seen an increase in the value of the 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

Differential Minimum Payment

Description	Characteristics	Objects	Reasons
UV Mining	Consists of properties that are used for mining, exploration or prospecting purposes	This minimum payment is a general minimum to ensure all property owners in the Shire of Derby/West Kimberley are levied a unified and equitable amount	It is also a recognition that all properties receive some minimum level of benefit of the works and services provided by the Shire of Derby/West Kimberley
UV Pastoral	Consists of properties that are exclusively for pastoral purposes	This minimum payment is a general minimum to ensure all property owners in the Shire of Derby/West Kimberley are levied a unified and equitable amount	It is also a recognition that all properties receive some minimum level of benefit of the works and services provided by the Shire of Derby/West Kimberley

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

9. CASH BACKED RESERVES

	2017/18 Budget Opening Balance \$	2017/18 Budget Transfer to \$	2017/18 Budget Transfer (from) \$	2017/18 Budget Closing Balance \$	2016/17 Actual Opening Balance \$	2016/17 Actual Transfer to \$	2016/17 Actual Transfer (from) \$	2016/17 Actual Closing Balance \$	2016/17 Budget Opening Balance \$	2016/17 Budget Transfer to \$	2016/17 Budget Transfer (from) \$	2016/17 Budget Closing Balance \$
Employee Entitlement Leave Reserve	452,441	0	0	452,441	441,107	11,334	0	452,441	441,100	7,000	0	448,100
Airport Reserve	28,455	0	0	28,455	27,743	712	0	28,455	27,700	5,500	0	33,200
Plant Reserve	0	0	0	0	93,882	2,412	(96,294)	0	93,800	4,700	(98,500)	0
Office and Depot Equipment Reserve	0	0	0	0	32,110	825	(32,935)	0	32,074	0	(32,000)	74
Historical Reserve	0	0	0	0	29,871	767	(30,638)	0	29,900	500	(30,400)	0
Derby Wharf Maintenance Reserve	3,721	0	0	3,721	3,628	93	0	3,721	3,600	100	0	3,700
Economic Development Reserve	19,936	0	0	19,936	19,436	500	0	19,936	19,400	300	0	19,700
Staff Housing Reserve	159,965	150,000	0	309,965	650,549	16,716	(507,300)	159,965	650,700	159,500	(397,300)	412,900
Fitzroy Crossing Recreation Hall Reserve	46,771	0	0	46,771	45,599	1,172	0	46,771	45,600	800	0	46,400
Capital Works Building Reserve	0	300,000	(140,237)	159,763	442,261	11,363	(453,624)	0	592,300	100	(592,400)	0
Energy Developments Ltd West Kimberley Community Donations Reserve	106,852	0	(80,000)	26,852	182,171	4,681	(80,000)	106,852	182,163	4,200	(80,000)	106,363
Administration Building Construction Reserve	882,510	0	0	882,510	860,402	22,108	0	882,510	853,683	13,700	0	867,383
Unspent Grants and Contributions Reserve	4,653,400	0	(4,118,200)	535,200	0	4,653,400	0	4,653,400	0	0	0	0
	<u>6,354,051</u>	<u>450,000</u>	<u>(4,338,437)</u>	<u>2,465,614</u>	<u>2,828,759</u>	<u>4,726,083</u>	<u>(1,200,791)</u>	<u>6,354,051</u>	<u>2,972,020</u>	<u>196,400</u>	<u>(1,230,600)</u>	<u>1,937,820</u>

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

9. CASH BACKED RESERVES (Continued)

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

Reserve Name	Anticipated Date of Use	Purpose of the Reserve
Employee Entitlement Leave Reserve	ongoing	To be used to fund annual and long service leave requirements
Airport Reserve	ongoing	To be used to fund airport capital works, primarily bitumen resealing
Plant Reserve	ongoing	For the replacement of major plant as per Council's Plan for the Future of the District
Office and Depot Equipment Reserve	ongoing	For the replacement of office and depot equipment as for Council's Plan for the Future of the District
Historical Reserve	ongoing	To be used for history related works
Derby Wharf Maintenance Reserve	ongoing	To be used to carry out major wharf maintenance
Economic Development Reserve	ongoing	To promote economic development within the Shire
Staff Housing Reserve	ongoing	To be used for the construction of staff housing
Fitzroy Crossing Recreation Hall Reserve	ongoing	Used to quarantine funds received from the lease of the FX Recreation Hall to be utilised for any upgrade works
Capital Works Building Reserve	ongoing	To help with the construction/maintenance of major capital works
Energy Developments Ltd West Kimberley Community Donations Reserve	ongoing	To administer the funds provided by Energy Developments Limited to creat lasting value throughout the West Kimberley by contributing to not-for-profit projects or activities that benefit the Shire of Derby West/Kimberley
Administration Building Construction Reserve	ongoing	To be used to fund the new Derby administration building
Unspent Grants and Contributions Reserve	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 30 JUNE 2018**

10. SPECIFIED AREA RATE

The Shire of Derby/West Kimberley will not levy Specified Area Rates in 2017/18

11. SERVICE CHARGES

The Shire of Derby/West Kimberley will not impose Service Charges in 2017/18

12. 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				
Single First Payment	16-Oct-17	-	-	11.00%
ESL Interest on Overdue Charges		-	-	11.00%
Option Two				
First Instalment	16-Oct-17	-	-	-
Second Instalment	18-Dec-17	10.00	5.50%	-
Option Three				
First Instalment	16-Oct-17	-	-	-
Second Instalment	18-Dec-17	10.00	5.50%	-
Third Instalment	19-Feb-18	10.00	5.50%	-
Fourth Instalment	24-Apr-18	10.00	5.50%	-

	2017/18 Budget Revenue \$	2016/17 Actual Revenue \$
Instalment Plan Admin Charge Revenue	10,500	10,500
Instalment Plan Interest Earned	21,000	18,500
Unpaid ESL Interest Earned	1,500	1,200
Unpaid Rates Interest Earned	250,000	178,200
	<u>283,000</u>	<u>208,400</u>

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

Rates Discounts

Rate or Fee to which Discount is granted	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which a Discount is Granted
Discount on Current Rates	2%	78,000	77,392	A discount is offered to ratepayers whose payment of the full amount, including arrears and other charges is received on or before 35 days after the date appearing on the rate notice The discount will not apply to interim rates issued after the billing date
		<u>78,000</u>	<u>77,392</u>	

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is granted	Type	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which the Waiver or Concession is granted	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Rates Concessions	Concession	50%	155,000	153,185	Council does not have any standard concessions, waivers or write-offs of rates and service charges. It does provide a concession to a vacant island which is minimum rated, two parcels of land located outside the town boundary which are minimum rated and one rural property which is rated on the basis of a reduced area. These concessions are given due to the limited services provided and cultural related matters.		
Staff Use of Shire Facilities	Concession	50%	600	300	50% of use of Council managed Recreation and Aquatic Facilities	To improve the physical and health lifestyle of permanent Council employees	To protect the health and lifestyle of staff
Royal Flying Doctor Service	Concession	50%	35,000	49,393	50% of the Landing Fees	To recognise the essential community service delivered by the RFDS	To retain the RFDS in the community
			<u>190,600</u>	<u>202,878</u>			

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

14. FEES AND CHARGES REVENUE	2017/18 Budget \$	2016/17 Actual \$
Governance	39,700	39,300
General Purpose Funding	17,000	17,100
Law, Order, Public Safety	25,800	25,200
Health	45,000	37,700
Education and Welfare	11,300	10,700
Housing	17,100	16,100
Community Amenities	1,807,500	1,759,500
Recreation and Culture	153,900	138,400
Transport	1,118,000	488,400
Economic Services	38,900	29,700
Other Property and Services	33,400	21,700
	<u>3,307,600</u>	<u>2,583,800</u>

15. GRANT REVENUE

Grants, Subsidies and Contributions are included as Operating Revenues in the Statement of Comprehensive Income:

By Program:

Operating Grants, Subsidies and Contributions

Governance		
General Purpose Funding	2,235,600	6,527,800
Law, Order, Public Safety	0	0
Health	505,000	490,100
Education and Welfare	389,500	516,700
Housing	0	0
Community Amenities	0	2,000
Recreation and Culture	100,800	416,700
Transport	590,300	1,429,400
Economic Services	2,000	0
Other Property and Services	80,500	9,400
	<u>3,903,700</u>	<u>9,392,100</u>

Non-Operating Grants, Subsidies and Contributions

Governance	0	0
General Purpose Funding	0	0
Law, Order, Public Safety	592,000	0
Health	0	0
Education and Welfare	0	50,000
Housing	0	0
Community Amenities	0	0
Recreation and Culture	0	50,000
Transport	17,682,800	2,573,700
Economic Services	0	0
Other Property and Services	0	0
	<u>18,274,800</u>	<u>2,673,700</u>

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

	2017/18 Budget \$	2016/17 Actual \$
16. ELECTED MEMBERS REMUNERATION		
The following Fees, Expenses and Allowances are to be paid to Elected Members and/or the President:		
Meeting Fees	154,125	140,300
President's and Deputy President's Allowances	50,000	56,400
Travelling Expenses	24,500	0
Telecommunications Allowance	30,600	28,000
	259,225	224,700

17. 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-Jul-17 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-18 \$
Pre-Paid/Overpaid Rates	2,215	0	0	2,215
Deposits - Hall	19,534	35,000	(50,000)	4,534
Deposits - Other	337,038	22,000	(25,000)	334,038
BCITF Levies	448	20,000	(18,000)	2,448
BRB Levies	4,381	25,000	(27,000)	2,381
FX Visitors Centre Tour Groups	15,686	210,000	(220,000)	5,686
Sale of Art	3,975	15,000	(18,000)	975
Cemetary Publications	956	0	0	956
Parking/Footpath/Streets Contributions	274,173	0	0	274,173
Nomination Fees	0	560	(560)	0
	658,406	327,560	(358,560)	627,406

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

18. MAJOR LAND TRANSACTIONS

It is not anticipated any Major Land Transactions will occur in 2017/18

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any Trading Undertakings or Major Trading Undertakings will occur in 2017/18

20. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any Joint Venture Arrangements during 2017/18

DESCRIPTION	COA	Statutory /Council	FEES AND CHARGES 2017/2018	GST Inc
SCHEDULE 3 - GENERAL PURPOSE FUNDING				
RATES				
Instalment Charges				
Administration Fees on Instalment Plan - per Instalment	32008	S	\$10.00	N
Interest on Instalment Plan	32010	S	5.5% pa	N
Interest Charges				
Interest on Unpaid Rates - Calculated Daily	32007	S	11% pa	N
Rating Charges				
Account Enquiries - Rating Information Only	32025	C	\$45.00	N
Account Enquiries - Property Search - Includes Building Dept Fee	32025	C	\$110.00	N
Rate Book * - per Hard Copy	32025	C	\$165.00	N
Rate Book * - per Electronic Copy	32025	C	\$15.40	N
Electoral Roll	32025	C	\$165.00	N
Rates - Alternative Payment Arrangements	32026	C	\$44.00	Y
Debt Recovery Cost - Includes Sundry Debtors	32026	C	At Cost	
Caveat Lodgement Fee	32026	C	At Cost	
Caveat Withdrawal Fee	32026	C	At Cost	
SCHEDULE 4 - GOVERNANCE				
Minutes and Agendas	42278			
Agenda - per copy per meeting		C	\$22.00	N
Minutes - per copy per meeting		C	\$22.00	N
Agenda and Minutes - per copy per meeting		C	\$40.00	N
Agenda Only - per annum		C	\$170.00	N
Minutes Only - per annum		C	\$170.00	N
Agenda and Minutes - per annum		C	\$310.00	N
Maps - Townsite	42278	C	\$11.50	Y
Dishonoured Cheques - Administration Fee	42278	C	\$44.00	Y
Special Arrangement Direct Debit Fee - Rates and Sundry Debtors	42278		\$44.00	Y
Projector and Screen	42278			
Hire Rate - per day		C	\$60.00	Y
Charge for Projector		C	\$35.00	Y
Charge for Screen		C	\$25.00	Y
Bond	Trust	C	\$200.00	N
Sound/PA System	42278			
Per Day Hire Rate		C	\$60.00	Y
Bond	Trust	C	\$200.00	N
Freedom of Information Requests	42278			
Personal Information about the Applicant		S	No Charge	
Application Fee under Section 12 (1) (e) of the FOI Act		S	\$30.00	
Charge for time taken by Staff dealing with application (per hour or pro rata)		S	\$30.00	
Access time supervised by Staff (per hour or pro rata)		S	\$30.00	
Photocopying – Staff time (per hour or pro rata)		S	\$30.00	
Photocopying – as per Councils Fees and Charges		S		
Transcribing information from a tape or other device (per hour or pro rata)		S	\$30.00	
Duplicating a Tape, Film or Computer Information		S	At Cost	
Delivery, Packaging and Postage		S	At Cost	
Advance Deposits may be required of the estimated charges – Section 18 (1) of the FOI Act		S	25%	
Further Advance Deposits may be required by the Shire by written notice if the Shire considers they are necessary to meet the charges for dealing with the application – Section 18 (4) of the FOI Act		S	75%	
For financially disadvantaged applicants or those issued with a prescribed pensioner concession card, the charge payable is reduced by -		S	25%	
Please Note: Members of the public may ask the Shire for an estimate of charges when lodging an application. If the charges are likely to exceed \$25, the Shire will provide an estimate of charges and enquire 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	42279	C	\$280.00	Y
SCHEDULE 5 - LAW ORDER AND PUBLIC SAFETY				
Dog Registration Fees and Charges	52276			
Sterilised Dogs - 1 year		S	\$20.00	N
Sterilised Dogs - 3 years		S	\$42.50	N
Unsterilised Dogs - 1 year		S	\$50.00	N
Unsterilised Dogs - 3 years		S	\$120.00	N

DESCRIPTION	COA	Statutory /Council	FEES AND CHARGES 2017/2018	GST Inc
Sterilised Dog - Lifetime		S	\$100.00	N
Unsterilised Dog - Lifetime		S	\$250.00	N
Dog Registrations are due and payable on 1 November in the year of expiry of the licence. One year licences paid after 1 May are charged at 50% of fee				
Eligible Pensioners - Concession of fee otherwise payable		S	50%	N
Guide Dogs		S	No Charge	N
Registration of Dog kept in an approved Kennel licensed under Section 27 - per establishment		S	\$200.00	N
Dog Local Laws and Cat Charges				
Seizure and Impound	52277	C	\$70.00	N
Dog Maintenance in Pound - per day	52277	C	\$25.00	N
Destruction and/or Disposal of a Dog - at Owners request	52277	C	\$55.00	N
Seizure and Return (no impound)	52277	C	\$0.00	N
Return Dog after hours	52277	C	\$90.00	N
Kennel Licence	52278	C	\$110.00	N
Kennel Licence Renewal	52278	C	\$110.00	N
Application for more than 2 Dogs	52278	C	\$110.00	N
Cat Registration Fees and Charges	52276			
Sterilised Cat - 1 year		S	\$20.00	N
Sterilised Cat - 3 years		S	\$42.50	N
Lifetime Registration		S	\$100.00	N
Cat Registrations are due and payable on 1 November in the year of expiry of the licence. One year licences paid after 1 May are charged at 50% of fee				
Fee for application for grant or renewal of approval to breed cats - per breeding cat (male or female)		S	\$100.00	N
Eligible Pensioners - Concession of fee otherwise payable		S	50%	N
Dog/ Cat Containment Systems	52279			
Pet Safe Standard Containment System (Kit)		C	\$270.00	Y
Pet Safe Stubborn Containment System (Kit + 9V battery)		C	\$315.00	Y
Pet Safe Standard Collar		C	\$115.00	Y
Pet Safe Stubborn Collar		C	\$125.00	Y
Pet Safe Cat Collar		C	\$145.00	Y
Replacement Batteries (RFA-67 Twin Pack; 1/3 AA 3V; RFA-18; 1/2 AA 6V)		C	\$15.00	Y
Extra 150m Wire Roll		C	\$0.00	Y
Replacement Wire and Flags		C	\$60.00	Y
Pet Safe Bark Control Collar (Small Dog)		C	\$130.00	Y
Pet Safe Bark Control Collar (Medium-Large Dog)		C	\$85.00	Y
Animal Microchipping	52278			
Microchipping of dog or cat - 1 dog or cat (each animal)		C	\$55.00	Y
Microchipping of dog or cat - 2 dogs or cats (each animal)		C	\$50.00	Y
Microchipping of dog or cat - 1 dog or cat - Eligible Pensioners (each animal)		C	\$50.00	Y
Microchipping of dog or cat - 2 dogs or cats - Eligible Pensioners (each animal)		C	\$45.00	Y
Registration of existing microchip to National database		C	\$20.00	Y
Livestock and Vehicle Impoundment				
Impounded after 6am and before 6pm	52277			
Entire horses, mules, asses, camels, bulls or boars per head		S	\$120.00	N
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs per head		S	\$120.00	N
Wethers, ewes, lambs or goats per head		S	\$60.00	N
Impounded after 6pm and before 6am	52277			
Entire horses, mules, asses, camels, bulls or boars per head		S	\$204.00	N
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs per head		S	\$240.00	N
Wethers, ewes, lambs or goats per head		S	\$120.00	N
Livestock Poundage Fees				
First 24 hours	52277			
Entire horses, mules, asses, camels, bulls or boars per head		S	\$60.00	N
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs per head		S	\$60.00	N
Wethers, ewes, lambs or goats per head		S	\$30.00	N
Subsequent each 24 hours of part thereof	52277			
Entire horses, mules, asses, camels, bulls or boars per head		S	\$30.00	N
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs per head		S	\$30.00	N
Wethers, ewes, lambs or goats per head		S	\$15.00	N
Charges for Sustenance of Stock Impounded	52277			
Entire horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers or calves per head		C	\$35.00	N
Pigs of any description per head		C	\$35.00	N
Rams, wethers, ewes, lambs or goats per head		C	\$35.00	N

DESCRIPTION	COA	Statutory /Council	FEES AND CHARGES 2017/2018	GST Inc
Vehicle Impoundment	53378			
Removing Vehicle from Property		C	\$250.00	N
Impounding of Vehicle		C	\$100.00	N
Storage Fee/Day		C	\$5.00	N
SCHEDULE 7 - HEALTH				
Health Services Applications				
Premises Inspection	73378			
Inspection Fee (eg requested by settling agents)		S	\$80.00	Y
Caravan Park and Camping Ground	73376			
Annual Registration Fee (Minimum)		S	\$200.00	N
Transfer of Licence Ownership		S	\$100.00	N
Long Stay Site - per site		S	\$6.00	N
Short Stay Site and Sites in Transit Parks - per site		S	\$6.00	N
Camp Site - per site		S	\$3.00	N
Overflow Site - per site		S	\$1.50	N
Lodging House	73376			
Annual Registration Fee		S	\$180.00	N
Transfer of Ownership Licence		S	\$100.00	N
Septic Tank Applications				
Local Government Application Fee	73376	S	\$118.00	N
Fee for Grant of Permit (Reg 10(2))	73376	S	\$118.00	N
Septic Tank Inspection Fee	73378	S	\$118.00	N
Trading in Thoroughfares and Public Places				
Traders Permit	73378			
Annual Fee		C	\$1,545.00	N
Monthly Fee		C	\$257.00	N
Daily Fee		C	\$52.00	N
Stallholders Permit	73378			
Annual Fee		C	\$247.00	N
Monthly Fee		C	\$52.00	N
Daily Fee		C	\$21.00	N
Food Act Notification Fee	73376			
High, Medium and Low Risk Premises		S	\$60.00	N
Exempted Food Premises, not-for-profit, community groups and food business's licenced under Activities on Thoroughfares and Trading		S	No Charge	N
Food Act Registered Premises Annual Assessment Fee	73376			
High Risk - 4 Assessments per year		S	\$500.00	N
Medium Risk - 2 Assessments per year		S	\$250.00	N
Low Risk - 1 Assessments per year		S	\$125.00	N
2nd and Subsequent Re-Assessment		S	\$75.00	N
Transfer Fee		S	\$60.00	N
Food Act Application Fee	73376			
High Risk		S	\$400.00	N
Medium Risk		S	\$300.00	N
Low Risk		S	\$200.00	N
Fee for Service of Demand	73376			
1 Hour or part thereof		C	\$180.00	Y
Every hour thereafter or part thereof		C	\$90.00	Y
Offensive Trades Fees	73376			
Fees for Offensive Trades are as prescribed by the Health (Offensive Trades Fees) Regulations 1976 under the Health Act 1911		S		
SCHEDULE 8 - EDUCATION AND WELFARE				
Derby Youth Centre	89402			
Alcohol is not allowed at this Venue				
Community and Non-Government Use - per hour		C	\$15.00	Y
Community and Non-Government Use - per day		C	\$70.00	Y
Commercial and Government Use - per hour		C	\$30.00	Y
Commercial and Government Use - per day		C	\$140.00	Y
Bond	Trust	C	\$500.00	N
Chile Creek Youth Camp	83410			
Adults - per person, per night		C	\$25.00	Y
Youth - per person, per night		C	\$16.00	Y
Note: Youth is up to 16 years of age and attending school				
Hawk Now BBQ Trailer	89401			
Day Hire		C	\$66.00	Y
Bond	Trust	C	\$500.00	N

DESCRIPTION	COA	Statutory /Council	FEES AND CHARGES 2017/2018	GST Inc
Outdoor Cinema Screen	89401			
Hire Fee for first three hours		C	\$550.00	Y
Each hour thereafter		C	\$110.00	Y
Gladiator Ring	89401			
Hire fee per day		C	\$550.00	Y
SCHEDULE 9 - HOUSING				
Housing - Council Staff		C		
Lot 1146 Tower Place, Derby		As per Council Policy AF23 -		
Lot 1162 Tower Place, Derby				
Lot 1378A Bloodwood Crescent, Derby				
Lot 1378B Bloodwood Crescent, Derby				
Lot 1294A Woollybutt Corner, Derby				
Lot 1294B Woollybutt Corner, Derby				
Lot 1305 Woollybutt Corner, Derby				
Lot 603 Hanson Street, Derby				
Lot 653A Rowell Street, Derby				
lot 653B Rowell Street, Derby				
Lot 1171A Holman Street, Derby				
Lot 1171B Holman Street, Derby				
Lot 1322 Kurrajong Loop, Derby				
Lot 8/5 Rowan Street (King Sound Close), Derby				
6 Units Clarendon Street, Derby				
Derby Airport Residence				
Curtin Airport Residence				
42A McDonald Street, Fitzroy Crossing				
Lot 175 Emanuel Way Fitzroy Crossing				
Lot 404A Fallon Road, Fitzroy Crossing				
Lot 404B Fallon Road, Fitzroy Crossing				
Lot 404C Fallon Road, Fitzroy Crossing				
Housing - Other				
Lot 1143 Holman Street, Derby		C	\$90.00	
42B McDonald Way, Fitzroy Crossing		C	\$90.00	
SCHEDULE 10 - COMMUNITY AMENITIES				
Refuse Collection				
Residential Rubbish - 1st Collection	101180	C	\$557.00	N
Commercial Rubbish - 1st Collection	101182	C	\$857.00	N
Commercial Rubbish - Extra Service per day/week	101182	C	\$455.00	N
Residential Rubbish - Additional Bin Charge	101181	C	\$608.00	N
Commercial Rubbish - Additional Bin Charge	101183	C	\$965.00	N
Camballin Rubbish Collection - one day per week	101180	C	\$450.00	N
Domestic Rubbish Bins - Replacement	101187	C	\$170.00	Y
Derby and Fitzroy Crossing Waste Management Facilities				
Refrigerators/Airconditioners	102176			
General Public		C	No Charge	
Commercial Business - per unit		C	\$47.00	Y
Refuse from Commercial and Industrial Premises and 'Authorised' Collection of Household Waste, and Demolition Waste	102176			
Not Compacted - per cubic metre of part thereof		C	\$50.00	Y
Compacted - Compactor Vehicles - per cubic metre of part thereof		C	\$70.00	Y
Asbestos Disposal	102176			
Asbestos Disposal per cubic metre		C	\$111.00	N
Asbestos Disposal Minimum Charge		C	\$278.00	N
Domestic Household Refuse				
Delivered in trailer or utility loads only		C	No Charge	N
Separated Green Waste Suitable for Mulching				
Commercial or Domestic being Deposited		C	No Charge	N
Car Bodies – See Waste Facility Contractors		C	No Charge	N
Truck Bodies – See Waste Facility Contractors		C	No Charge	N
Dead Animals	102176			
Large animals - horses, cattle, camels, pigs		C	\$37.00	Y
Clinical Waste	102176			
Clinical Waste Disposal - per cubic metre or part thereof		C	\$200.00	Y
Batteries		C	No Charge	N
Gas Bottles		C	No Charge	N
E-Waste		C	No Charge	N
Tyres	102176			

DESCRIPTION	COA	Statutory /Council	FEES AND CHARGES 2017/2018	GST Inc
Car Tyres		C	\$8.00	Y
Light Truck Tyres		C	\$10.00	Y
Truck Tyres		C	\$20.00	Y
Tractor and Large Machinery Tyres		C	\$50.00	Y
Haul Pack/Dumptruck Tyres		C	\$1,109.00	Y
Liquid/Septage/Grease Trap Waste	102176			
Deposited at Council Facility - per 1,000lt or part thereof		C	\$56.00	Y
Motor Oil and Cooking Oil	102176			
Contact Shire Officers for disposal information		C		
Empty Plastic 205 Litre Drums	102176	C	\$14.00	Y
Empty Steel 205 Litre Drums	102176	C	No Charge	N
Minimum Charge of \$14.00 per invoice per month		C	\$14.00	Y
Statutory Planning Applications	107580			
Determination of a Development Application (other than an Extractive Industry) where the Development has not commenced or been carried out and the estimated cost of the Development is:				
Not more than \$50,000		S	\$147.00	N
More than \$50,000 but not more than \$500,000		S	0.32 % of the estimated cost of development	N
More than \$500,000 but not more than \$2.5 million		S	\$1,700 + 0.257% for every \$1 in excess of \$500,000	N
More than \$2.5 million but not more than \$5 million		S	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	N
More than \$5 million but not more than \$21.5 million		S	\$12,633 + 0.123% for every \$1 in excess of \$5 million	N
More than \$21.5 million		S	\$34,196.00	N
If the Development has commenced or been carried out without approval, an additional amount, by way of penalty, that is twice the amount payable of the maximum fee payable for the determination of the application fees shown above		S		N
Advertising Costs (TPS 5) SA/AA as appropriate		C	At Cost	N
Resubmission of Lapsed Planning Approval		C	\$295.00	N
Request for Consideration of Amended Plan		C	\$295.00	N
Request for Extension of Time		C	\$295.00	N
Determining an application to cancel the development approval		C	\$0.00	
Extractive Industry	107580			
Determination of Development Application		S	\$739.00	N
If the Development has commenced or been carried out without approval an additional amount of \$1,478.00 by way of penalty				N
Miscellaneous Fees	107580			
Section 40 Certificate		S	\$73.00	N
Home Occupation	107580			
Application Approval Fee		S	\$222.00	N
If the Home Occupation has commenced without approval an additional amount of \$418.00 by way of penalty				N
Home Occupation Renewal Fee		S	\$73.00	N
If the approval to be renewed has expired an additional amount of \$138.00 by way of penalty				N
Provision of a Sub-Division Clearance	107580			
Not more than 5 lots - per lot		S	\$73.00	N
More than 5 lots but not more than 195 lots		S	\$73.00 per lot for the first 5 lots then \$35.00 per lot	N
More than 195 lots		S	\$7,393.00	N
Application for change of use or for change of continuation of a non-conforming use where development is not occurring		S	\$295.00	N
If the change of use or the alteration or extension or change of the non-conforming use has commenced, an additional amount of \$590 by way of penalty.		S		N
Zoning	107580			
Issue of Zoning Certificate		S	\$73.00	N
Planning Advice	107580			
Issue of Written Planning Advice		S	\$73.00	Y
Replying to a property settlement questionnaire		S	\$73.00	Y
Scheme Amendments	107580			
Calculated for Individual Applications as per Part 2 of the Town Planning (Local Government Planning Fees) Regulations 2000		S		N
Structure Plans	107580			

DESCRIPTION	COA	Statutory /Council	FEES AND CHARGES 2017/2018	GST Inc
Calculated for Individual Applications as per Part 3 of the Town Planning (Local Government Planning Fees) Regulations 2000		S		N
Copy of Monthly Statistics	107580			
Per Month		C	\$16.50	Y
Per Annum		C	\$180.00	Y
Rural Roads				
Development Bond for Transportable Houses - Refundable	Trust	C	\$10,000.00	N
Cemeteries	109678			
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		C		
On application for a "Form of Grant of Right of Burial" the following fees shall be payable:	109678			
Sinking Fees (1.83m deep)				
Grant of Right of Burial		C	\$150.00	N
Ordinary Grave for an adult		C	\$500.00	N
Grave for any child under 7 years		C	\$400.00	N
Grave for any stillborn child		C	\$300.00	N
Family to Dig Grave		C	\$200.00	N
Extra Charges	109678			
For each additional 0.3m or part thereof		C	\$150.00	N
Reopening an ordinary grave for each internment or exhumation - Any Grave		C	\$500.00	N
Internment without due notice under By-law 6		C	\$250.00	N
Re-interment after exhumations		C	\$250.00	N
Miscellaneous Charges	109678			
Registration of Right of Burial (25 years)		C	\$150.00	N
Registration of "Transfer of Form of Grant of Right of Burial"		C	\$25.00	N
Copy of Right of Burial		C	\$25.00	N
Copy of Local-Laws		C	\$6.00	N
Funeral Director's Annual Licence Fee	109676	C	\$150.00	N
Monumental Mason's Annual Licence Fee	109676	C	\$100.00	N
Permit to erect Headstone	109676	C	\$25.00	N
SCHEDULE 11 - RECREATION AND CULTURE				
Marquee Hire				
Daily Hire Fee	111183	C	\$150.00	Y
Labour Hire to Erect and Dismantle		C	\$350.00	Y
Bond	Trust	C	\$500.00	N
Civic Centre	111178			
Community and Non-Government Organisations - Hall Hire 10am to 11pm/12		C	\$260.00	Y
Community and Non-Government Organisations - per hour		C	\$40.00	Y
Government and Commercial - Hall Hire 10am to 11pm/12 midnight *		C	\$400.00	Y
Government and Commercial - per hour		C	\$70.00	Y
Hire of Centre for Use as Badminton Court - per hour		C	\$13.00	Y
Bond				
With Alcohol	Trust	C	\$1,000.00	N
Without Alcohol	Trust	C	\$500.00	N
Charitable / Not for Profit Fundraising	111178			
Hall Hire - With Alcohol - per hour		C	\$30.00	Y
Hall Hire - With Alcohol - per day		C	\$132.00	Y
Bond	Trust	C	\$1,000.00	N
Hall Hire - No Alcohol - per hour		C	\$20.00	Y
Hall Hire - No Alcohol - per day		C	\$85.00	Y
Bond	Trust	C	\$300.00	N
Funeral Service Only - per hour		C	\$15.00	Y
Funeral Service Only - per day		C	\$70.00	Y
Bond	Trust	C	\$300.00	N
Key Bonds	Trust			
Key Bond – Individuals		C	\$100.00	N
Key Bond – Organisations		C	\$100.00	N
Cancellation of Bookings				
14 Days prior to booking		C	Full Refund	
7 Days prior to booking		C	50% Refund	
48 Hours prior to booking		C	No Refund	
Fitzroy Crossing Recreation Centre	114379			
With Alcohol				
Community and Non-Government Use - per hour		C	\$20.00	Y

DESCRIPTION	COA	Statutory /Council	FEES AND CHARGES 2017/2018	GST Inc
Community and Non-Government Use - per day		C	\$100.00	Y
Bond	Trust	C	\$1,000.00	N
No Alcohol				
Community and Non-Government Use - per hour		C	\$15.00	Y
Community and Non-Government Use - per day		C	\$70.00	Y
Bond	Trust	C	\$500.00	N
With Alcohol				
Commercial and Government Use - per hour		C	\$50.00	Y
Commercial and Government Use - per day		C	\$250.00	Y
Bond	Trust	C	\$1,000.00	N
No Alcohol				
Commercial and Government Use - per hour		C	\$50.00	Y
Commercial and Government Use - per day		C	\$165.00	Y
Bond	Trust	C	\$500.00	N
Fitzroy Crossing Covered Courts - Charges are per Court	114379			
Community and Non-Government Use - per hour - Without Lighting		C	\$20.00	Y
Community and Non-Government Use - per hour - With Lighting		C	\$30.00	Y
Community and Non-Government Use - per day - 6am to 6pm		C	\$100.00	Y
Commercial and Government Use - per hour - Without Lighting		C	\$40.00	Y
Commercial and Government Use - per hour - With Lighting		C	\$70.00	Y
Commercial and Government Use - per day - 6am to 6pm		C	\$300.00	Y
Bond	Trust	C	\$300.00	N
Fitzroy Crossing Canteen	114379			
Canteen Hire - per hour		C	\$15.00	Y
Canteen Hire - per day		C	\$70.00	Y
Bond	Trust	C	\$300.00	N
Fitzroy Crossing Gym	114379			
(Fitzroy Crossing Gym is Managed by Garnduwa)				
Key Bond	Trust	C	\$250.00	N
Bonds				
Bonds can not be waived				
Derby Recreation Centre				
Alcohol is not allowed at this Venue				
Squash Courts - Charges are per Court	115383			
Token Fee - per 1/2 hour		C	\$9.00	Y
Token Fee - per hour		C	\$16.00	Y
Squash Club Member Token Fee - 1 token		C	\$6.50	Y
Squash Club Member Token Fee - 2 tokens		C	\$12.00	Y
Community Room	115383			
Community and Non-Government Use - per hour		C	\$15.00	Y
Community and Non-Government Use - per day		C	\$80.00	Y
Commercial and Government Use - per hour		C	\$30.00	Y
Commercial and Government Use - per day		C	\$165.00	Y
Bond	Trust	C	\$300.00	N
Derby Courts - Charges are per Court	115383			
Community and Non-Government Use - per hour - Without Lighting		C	\$20.00	Y
Community and Non-Government Use - per hour - With Lighting		C	\$30.00	Y
Community and Non-Government Use - per day - 6am to 6pm		C	\$100.00	Y
Commercial and Government Use - per hour - Without Lighting		C	\$40.00	Y
Commercial and Government Use - per hour - With Lighting		C	\$70.00	Y
Commercial and Government Use - per day - 6am to 6pm		C	\$300.00	Y
Bond **	Trust	C	\$300.00	N
Tennis Club Members Use - per hour - Without Lighting		C	\$10.00	Y
Tennis Club Members Use - per hour - with Lighting		C	\$15.00	Y
** Bond not applicable when courts hired to play tennis				
Derby Oval	114378			
Community and Non-Government Use - per hour - Without Lighting		C	\$15.00	Y
Community and Non-Government Use - per hour - With Lighting		C	\$40.00	Y
Community and Non-Government Use - per day - Without Lighting		C	\$80.00	Y
Commercial and Government Use - per hour - Without Lighting		C	\$30.00	Y
Commercial and Government Use - per hour - With Lighting		C	\$80.00	Y
Commercial and Government Use - per day - Without Lighting		C	\$165.00	Y
Bond	Trust	C	\$500.00	N
Additional Services - As per hourly charge out rates				
Fitzroy Crossing Oval	114379			
Community and Non-Government Use - per hour - Without Lighting		C	\$15.00	Y

DESCRIPTION	COA	Statutory /Council	FEES AND CHARGES 2017/2018	GST Inc
Community and Non-Government Use - per hour - With Lighting		C	\$40.00	Y
Community and Non-Government Use - per day - Without Lighting		C	\$80.00	Y
Commercial and Government Use - per hour - Without Lighting		C	\$30.00	Y
Commercial and Government Use - per hour - With Lighting		C	\$80.00	Y
Commercial and Government Use - per day - Without Lighting		C	\$165.00	Y
Bond	Trust	C	\$500.00	N
Recreation Programs				
Adult Sports - per session	114395	C	\$10.00	Y
Children - per session	114401	C	\$5.00	Y
Derby Memorial Swimming Pool				
Child 0 - 4 - Casual Entry		No Charge	\$0.00	Y
Child 5+ - Casual Entry	11278A	C	\$3.50	Y
Child 5+ - 3 Month Pool Membership	11278B	C	\$65.00	Y
Child 5+ - 12 Month Pool Membership	11278B	C	\$160.00	Y
Adult 16+ - Casual Entry	11278A	C	\$5.50	Y
Adult 16+ - 3 Month Pool Membership	11278B	C	\$100.00	Y
Adult 16+ - 12 Month Pool Membership	11278B	C	\$300.00	Y
Concession - Casual Entry	11278A	C	\$3.50	Y
Concession - 3 Month Pool Membership	11278B	C	\$65.00	Y
Concession - 12 Month Pool Membership	11278B	C	\$160.00	Y
School Groups (non exclusive use)	11278A	C	\$2.00	Y
Family* - Casual Entry	11278A	C	\$15.00	Y
Family* - 3 Month Pool Membership	11278B	C	\$260.00	Y
Family* - 12 Month Pool Membership	11278B	C	\$600.00	Y
Spectator	11278A	C	\$1.00	Y
10 Swim Vouchers	11278B			
Adult		C	\$50.00	Y
Child 5+		C	\$30.00	Y
Concession*		C	\$30.00	Y
Aqua Aerobics	11278D			
Pool Member**		C	\$8.00	Y
Non Member		C	\$10.00	Y
10 Aqua Pass - Pool Member**		C	\$60.00	Y
10 Aqua Pass - Non Member		C	\$90.00	Y
Concession		C	\$8.00	Y
Aquatic	11278E			
Adult		C	\$10.00	Y
Junior		C	\$5.00	Y
Adult Pool Member**		C	\$8.00	Y
Swimming Lessons	11278F			
Adult - Group (term and programs shorter than this will be advertised)		C	\$150.00	Y
Junior - Group (week term and programs shorter than this will be advertised)		C	\$130.00	Y
Junior - Group (3 or more children same family - \$130 first 2 children \$110 each additional child)		C	\$130/\$110	Y
Programs Shorter than 10 weeks will be charged at the pro rata rate - per lesson		C	\$13.00	Y
Adult - 1:1 per 1/2 hour lesson		C	\$37.00	Y
Junior - 1:1 per 1/2 hour lesson		C	\$37.00	Y
Additional Adult/Junior - 1:2 per 1/2 hour lesson		C	\$21.00	Y
Pool Hire - per hour	11278C	C	\$100.00	Y
Inflatable Pool and Sports Equipment - per item		C	\$100 - \$300	Y
Facility Hire - exclusive use eg School Carnivals		C	\$450.00	Y
Bond - may apply	Trust	C	\$400.00	N
Large Events				
Sideshow/Fairs/Expos/Travelling Shows	114378			
Per Night of Operation		C	\$222.50	Y
Per Night of Non Operation		C	\$111.25	Y
Bond	Trust	C	\$1,000.00	N
Bond - On Oval	Trust	C	\$5,000.00	N
Circuses	114378			
Per Night of Operation		C	\$387.00	Y
Per Night of Non Operation		C	\$111.25	Y
Bond	Trust	C	\$1,000.00	N
Bond - On Oval	Trust	C	\$5,000.00	N
Sport and Recreation User Agreements				
Derby Oval – No Lights Team/Association	114378	C	\$650.00	Y
Derby Oval – No Lights Jnr Team/Association	114378	C	\$275.00	Y

DESCRIPTION	COA	Statutory /Council	FEES AND CHARGES 2017/2018	GST Inc
Derby Oval – With Lights Team/Association	114378	C	\$1,000.00	Y
Derby Oval – With Lights Jnr Team/Association	114378	C	\$375.00	Y
Derby Covered Courts – No Lights Team/Association	115383	C	\$350.00	Y
Derby Covered Courts – No Lights Jnr Team/Association	115383	C	\$125.00	Y
Derby Covered Courts – With Lights Team/Association	115383	C	\$700.00	Y
Derby Covered Courts – With Lights Jnr Team/Association	115383	C	\$275.00	Y
Derby Outside Courts – No Lights Team/Association	115383	C	\$175.00	Y
Derby Outside Courts – No Lights Jnr Team/Association	115383	C	\$62.50	Y
Derby Outside Courts – With Lights Team/Association	115383	C	\$350.00	Y
Derby Outside Courts – With Lights Jnr Team/Association	115383	C	\$137.50	Y
User Agreement Key Bonds	Trust	C	\$100.00	N
Fitzroy Crossing Oval – No Lights Team/Association	114379	C	\$650.00	Y
Fitzroy Crossing Oval – No Lights Jnr Team/Association	114379	C	\$275.00	Y
Fitzroy Crossing Oval – With Lights Team/Association	114379	C	\$1,000.00	Y
Fitzroy Crossing Oval – With Lights Jnr Team/Association	114379	C	\$375.00	Y
FX Covered Courts Single Court – No Lights Team /Association	114379	C	\$175.00	Y
FX Covered Courts Single Court – No Lights Jnr Team /Association	114379	C	\$70.00	Y
FX Covered Courts Single Court – With Lights Team /Association	114379	C	\$385.00	Y
FX Covered Courts Single Court – With Lights Jnr Team /Association	114379	C	\$155.00	Y
FX Covered Courts Two Courts – No Lights Team /Association	114379	C	\$350.00	Y
FX Covered Courts Two Courts – No Lights Jnr Team /Association	114379	C	\$125.00	Y
FX Covered Courts Two Courts – With Lights Team /Association	114379	C	\$700.00	Y
FX Covered Courts Two Courts – With Lights Jnr Team /Association	114379	C	\$275.00	Y
User Agreement Key Bonds	Trust	C	\$100.00	N
Library				
Replacement for Lost/Damaged Membership Cards	118578	C	\$5.00	Y
Internet/Email				
Internet Use - Restrictions apply on usage - Free for information purposes only	118578			
Visitors - per hour		C	\$5.00	Y
Members of the Library - per hour		C	\$5.00	Y
Scanning - per page	118578	C	\$3.50	Y
Faxing - per page	118578	C	\$3.50	Y
Disc Cleaning - per disc	118578	C	\$3.50	Y
Laminating	118578			
A4 sheet		C	\$4.50	Y
A3 sheet		C	\$7.00	Y
Printing	118578			
A4 One Side (Black and White)		C	\$0.55	Y
A4 Two Sides (Black and White)		C	\$1.10	Y
A4 One Side (Coloured)		C	\$2.20	Y
A4 Two Side (Coloured)		C	\$4.40	Y
A3 One Side (Black and White)		C	\$1.10	Y
A3 Two Sides (Black and White)		C	\$2.20	Y
A3 One Side (Coloured)		C	\$3.30	Y
A3 Two Side (Coloured)		C	\$6.60	Y
Students		C	50%	Y
Lost and Damaged Books/Stock	118582			
Administration Fee		C	\$5.50	Y
Replacement Books		C	At Cost	Y
DVD Case - Single		C	\$1.00	Y
DVD Case - Multi		C	\$2.50	Y
CD Case		C	\$12.00	Y
Kimberley Writers Prize	118580			
Entry Fee		C	\$10.00	Y
Kimberley Art Prize	119682			
Artist Entry Fee		C	\$50.00	Y
Artist Entry Fee - Youth Category		C	\$16.50	Y
Commission on Sale of Works		C	18%	Y
Concession - Future Awards		C	\$44	Y
Kimberley Photographic Awards	119682			
Entry Fee		C	\$25	Y
SCHEDULE 12 - TRANSPORT				
Curtin Airport				

DESCRIPTION	COA	Statutory /Council	FEES AND CHARGES 2017/2018	GST Inc
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				
Landing Fees Calculated on Maximum Take-Off Weight of the Aircraft - per tonne	127795			
All regular passenger traffic and charter operators > 10,750kg		C	\$27.00	Y
Discount may apply to RPT if performed under DPI protected route				
General Aviation		C	\$20.00	Y
Security Officer/Passenger Handling Officer/Ground Handling Officer/ Check In	127798			
(Charge if passenger handling fee not utilised)				
Labour at Ordinary and Overtime Rates		C	Cost plus 30%	Y
Fuel Delivery Charge	127791			
Additional to registered fuel price of litres issued - Into plane price - per litre (Normal RPT jet flight times)		C	\$0.16	Y
Additional to registered fuel price of litres issued - Into plane price - per litre (Public holidays and Outside normal working hours)		C	\$0.23	Y
Emergency Call Out/Out of Hours Work - Per Hour, Minimum Charge 3 Hours		C	\$123.00	Y
Aircraft Parking Fees	127782			
Itinerant/non-regular Aircraft				
For aircraft under 20 tonne - per day		C	\$15.00	Y
For aircraft over 20 tonne - per day		C	\$30.00	Y
Rotary Winged Aircraft (Helicopters)	127795			
Rotary Winged Aircraft - per 1,000kg per landing		C	\$15.00	Y
Terminal Space	127797			
As per applicable User agreement - per square metre, per year		C	\$290.00	Y
Signage (if no user agreement) - per square metre, per year		C	\$290.00	Y
Minimum Charge per year		C	\$290.00	Y
Sandwich Boards - per year		C	\$355.00	Y
Land Space	127797			
As per applicable Temporary User Agreement - per square metre, per year		C	\$15.00	Y
Minimum Charge per year		C	\$550.00	Y
Kiosk Items	127782			
All sold at Supplier Recommended Retail Price (RRP)		C		
Minimum Charge of \$14.00 per invoice per month		C	\$14.00	Y
RPT Passenger Service Fee	127796			
Per Embarking Head		C	\$13.00	Y
Per Disembarking Head		C	\$13.00	Y
Fitzroy Crossing Airport				
Landing Fees Calculated on Maximum Take-Off Weight of the Aircraft - per tonne	127799			
Weight – KG				
Up to 6,000 - per landing tonne		C	\$15.00	Y
6,001 – 8,000 - per landing tonne		C	\$23.00	Y
8,001 or greater - per landing tonne		C	\$27.00	Y
Parking Fees - Private Aircraft	127800			
Single Engine (same aircraft) - per annum		C	\$830.00	Y
Twin Engine (same aircraft) - per annum		C	\$1,290.00	Y
Parking Fees - Charter Aircraft	127800			
Single Engine (same aircraft) - per annum		C	\$1,900.00	Y
Single Engine (alternating aircraft) - per quarter		C	\$735.00	Y
Twin Engine (same aircraft) - per annum		C	\$3,425.00	Y
Twin Engine (alternating aircraft) - per quarter		C	\$1,115.00	Y
Royal Flying Doctor Service		C	No Charge	
Rotary Winged Aircraft (Helicopters)	127799			
Aircraft - Doesn't operate from an airport based hanger - per 1,000kg per landing		C	\$8.00	Y
Aircraft - Operates from an airport based hanger - per 1,000kg per landing		C	\$4.00	Y
Land Space	127800			
As per applicable Temporary User Agreement - per square metre, per year		C	\$15.00	Y
Minimum Charge per year		C	\$555.00	Y
Head Tax Fitzroy Crossing	127800			
Regular Passenger Traffic and Charter Operations with a seating capacity exceeding 30 passengers - per embarking head		C	\$7.50	Y
Regular Passenger Traffic and Charter Operations with a seating capacity exceeding 30 passengers - per disembarking head		C	\$7.50	Y
Aircraft Parking Fees	127800			

DESCRIPTION	COA	Statutory /Council	FEES AND CHARGES 2017/2018	GST Inc
For aircraft under 20 tonne - per day		C	\$15.00	Y
For aircraft over 20 tonne - per day		C	\$30.00	Y
Minimum Charge of \$14.00 per invoice per month		C	\$14.00	Y
Derby Airport				
Non Regular Passenger Traffic including Charters	127792			
Weight – KG				
Up to 6,000 - per landing tonne		C	\$15.00	Y
6,001 – 8,000 - per landing tonne		C	\$23.00	Y
8,001 or greater - per landing tonne		C	\$27.00	Y
Parking Fees - Private Aircraft	127794			
Single Engine (same aircraft) - per annum		C	\$830.00	Y
Twin Engine (same aircraft) - per annum		C	\$1,290.00	Y
Parking Fees - Charter Aircraft	127794			
Single Engine (same aircraft) - per annum		C	\$1,900.00	Y
Single Engine (alternating aircraft) - per quarter		C	\$735.00	Y
Twin Engine (same aircraft) - per annum		C	\$3,425.00	Y
Twin Engine (alternating aircraft) - per quarter		C	\$1,115.00	Y
Royal Flying Doctor Service Hangar Facility - per annum twin engine plane		C	\$3,310.00	Y
Recoverable costs will be offered back as donation to service				
Rotary Winged Aircraft (Helicopters)	127792			
Aircraft - Doesn't operate from an airport based hanger - per 1,000kg per landing		C	\$8.00	Y
Aircraft - Operates from an airport based hanger - per 1,000kg per landing		C	\$4.00	Y
Terminal Space	127794			
As per applicable User agreement - per square metre, per year		C	\$290.00	Y
Signage (if no user agreement) - per square metre, per year		C	\$290.00	Y
Minimum Charge per year		C	\$290.00	Y
Sandwich Boards - per year		C	\$350.00	Y
Land Space	127794			
As per applicable Temporary User Agreement - per square metre, per year		C	\$14.00	Y
Minimum Charge per year		C	\$525.00	Y
Head Tax Derby	127780			
Regular Passenger Traffic and Charter Operations with a seating capacity exceeding 30 passengers - per embarking head		C	\$12.00	Y
Regular Passenger Traffic and Charter Operations with a seating capacity exceeding 30 passengers - per disembarking head		C	\$12.00	Y
Aircraft Parking Fees	127794			
For aircraft under 20 tonne - per day		C	\$15.00	Y
For aircraft over 20 tonne - per day		C	\$30.00	Y
Minimum Charge of \$14.00 per invoice per month		C	\$14.00	Y
Derby Export Facility				
Wharfage Rates	128878			
General Cargo - per tonne or m3 whichever is greater		C	\$9.75	Y
Bulk fuel by Road Tanker - per kilolitre		C	\$13.85	Y
Bulk Minerals - per tonne		C	\$6.75	Y
20 Foot Empty Containers - per TEU*		C	\$60.00	Y
20 Foot Loaded Containers - per TEU*		C	\$210.00	Y
40 Foot Empty Containers - per TEU*		C	\$120.00	Y
40 Foot Loaded Containers - per TEU*		C	\$415.00	Y
Livestock (Cattle)		C	\$2.70	Y
Change of booking < 24hrs		C	\$265.00	Y
Berthage Dues	128878			
Vessels over 200 GRT (Max 3hr period) - per tonne or 1m		C	\$1.20	Y
Vessels over 200 GRT (Max 3hr period) - minimum charge		C	\$255.00	Y
Vessels under 200GRT (Max 3hr period) - per tonne or 1m		C	\$1.20	Y
Vessels under 200GRT (Max 3hr period) - minimum charge		C	\$130.00	Y
Passenger/Charter Vessels (Max 3hr period) - per metre		C	\$6.50	Y
Passenger/Charter Vessels (Max 3hr period) - minimum charge		C	\$130.00	Y
Barging Vessels - per berthage		C	\$160.00	Y
Storage Fees	128878			
Cargo Storage:1-3 Days - rate greater of per tonne or per m3 per day		C	\$0.60	Y
Cargo Storage:4-10 Days - rate greater of per tonne or per m3 per day		C	\$1.60	Y
Cargo Storage:>10 Days - rate greater of per tonne or per m3 per day		C	\$4.50	Y
Security Officer - Minimum Charge of 2 hours	128878			
Security Officer per hour required at Ordinary and Overtime Rates		C	Cost plus 30%	Y
Labour - Minimum Charge of 2 hours	128878			
Labour at Ordinary and Overtime Rates		C	Cost plus 30%	Y

DESCRIPTION	COA	Statutory /Council	FEES AND CHARGES 2017/2018	GST Inc
Water Delivery	128878			
Water per 1,000lt - sourced from tanks onsite		C	\$19.80	Y
Delivery of Water to Barge at Wharf - Delivered by Truck		C	Cost + 10%	Y
Minimum Charge of \$14.00 per invoice per month	128878	C	\$14.00	Y
Land Space	128878			
As per applicable Temporary User Agreement - per square metre, per year		C	\$15.75	Y
Minimum Charge per year		C	\$555.00	Y
SCHEDULE 13 - ECONOMIC SERVICES				
Fitzroy Crossing Visitor Centre				
Souvenirs – Manufacturer Recommended Retail Price	132194	C	RRP	Y
Commissionable Tours and Accommodation	132194	C	12.5% - 15%	Y
Commissionable Souvenirs and Art Work	132194	C	12.5%	Y
Greyhound Bus Ticket Sales Commission	132195	C	12.5%	Y
Greyhound Freight Commission	132194	C	20%	Y
Greyhound Freight Handling Fee	132194	C	\$1.10	Y
Integrity Bus Ticket Sales Commission	TINT.23	C	15%	Y
Applications for Building Permits, Demolition Permits - Statutory				
Certified Application for a Building Permit (s. 16(1))	136276			
(a) For building work for a Class 1 or Class 10 building or incidental structure		S	0.19 % of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70	N
(b) For building work for a Class 2 to Class 9 building or incidental structure		S	0.09 % of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70	N
Uncertified Application for a Building Permit (s. 16(1))	136276	S	0.32 % of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70	N
Application for a Demolition Permit (s. 16(1))	136276			
(a) For demolition work in respect of a Class 1 or Class 10 building or incidental structure		S	\$97.70	N
(b) For demolition work in respect of a Class 2 to Class 9 building		S	\$97.70 for each storey of the building	N
Application to Extend the time during which a Building or Demolition Permit has	136276	S	\$97.70	
Application for Occupancy Permits, Building Approval Certificates	136276			
Application for an Occupancy Permit for a completed building (s. 46)		S	\$97.70	N
Application for a Temporary Occupancy Permit for an incomplete building (s. 47)		S	\$97.70	N
Application for modification of an Occupancy Permit for additional use of a building on a temporary basis (s. 48)		S	\$97.70	N
Application for a Replacement Occupancy Permit for Permanent Change of the building's use, classification (s. 49)		S	\$97.70	N
Application for an Occupancy Permit or Building Approval Certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))		S	\$10.80 for each strata unit covered by the application, but not less than \$107.70	N
Application for an Occupancy Permit for a building in respect of which unauthorised work has been done (s. 51(2))		S	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$97.70	N
Application for a Building Approval Certificate for a building in respect of which unauthorised work has been done (s. 51(3))		S	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$97.70	N
Application to replace an Occupancy Permit for an existing building (s52(1))		S	\$97.70	N
Application for a Building Approval Certificate for an existing building where unauthorised work has not been done (2.52 (2))		S	\$97.70	N

DESCRIPTION	COA	Statutory /Council	FEES AND CHARGES 2017/2018	GST Inc
Application to extend the time during which an Occupancy Permit or Building Approval Certificate has effect (s65(3)(a))		S	\$97.70	N
Other Applications	136276			
Application as defined in Regulation 31 (for each Building Standard in respect of which a Declaration is sought)		S	\$2,160.15	N
Inspections of Pool Enclosures as defined in Regulation 53		S	\$57.45	N
Local Government Approval of Battery Powered Smoke Alarms		S	\$179.40	N
Applications for Building Permits, Demolition Permits - Non Statutory	136276			
Application for a Copy of Properties Floor Plan and Site Plan	136276	C	\$26.00	Y
Application for Full Set of Drawings for Property	136276	C	\$52.00	Y
Building Services Levy - Over \$45,000				
Building Permit		S	0.137% of work value	Y
Demolition Permit		S	0.137% of work value	Y
Occupancy Permit or Building Approval Certificate under Section 47, 49, 50 or 52 of the Building Act 2011		S	\$61.65	Y
Occupancy Permit or Building Approval Certificate for Unauthorised Work under Section 51 of the Building Act 2011		S	0.274%	Y
Building Services Levy - \$45,000 or Less				
Building Permit		S	\$61.65	Y
Demolition Permit		S	\$61.65	Y
Occupancy Permit or Building Approval Certificate under Section 47, 49, 50 or 52 of the Building Act 2011		S	\$61.65	Y
Occupancy Permit or Building Approval Certificate for Unauthorised Work under Section 51 of the Building Act 2011		S	\$123.30	Y
SCHEDULE 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				
Plant Item	140178			
Loader Kubota 0.75 cubic metre bucket		C	\$70.00	Y
Tractor - 4000kg - 6000kg		C	\$70.00	Y
Tractor - 6000kg - 8000kg		C	\$90.00	Y
Tip Truck - up to 4T		C	\$65.00	Y
Tip Truck - 6 - 8T - Includes Water Truck		C	\$130.00	Y
Road Broom (Tractor Drawn)		C	\$120.00	Y
Road Sweeper (Kubota Loader)		C	\$100.00	Y
Tractor and Slasher		C	\$120.00	Y
Mower - Kubota Ride-On		C	\$25.00	Y
Day Labour	140178			
Labour at Ordinary and Overtime Rates		C	Cost plus 30%	Y
Materials		C	Cost plus 30%	Y
Standpipe Water	140182			
Water taken from Standpipe at Shire Depot - per kilolitre		C	\$3.50	N