

# Budget



2006/2007



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2002/2003 Budget

# Members of Council



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# CEO's Budget Briefing

Welcome the Shire of Wyndham East Kimberley's 2006/07 budget.

The budget contains all the financial information of the Shire and outlines the revenue and investments Council seeks to make this financial year.

The East Kimberley region has opportunities for substantial growth:

- The Ord Stage 2 Agreement (Native Title) in October 2005
- The Argyle Diamond Mine decision to extend its operations and commence underground mining
- The State Government announcement to call Expressions of Interest to expand the Ord Irrigation Area
- Tourism potential
- Emerging gas production in the Browse Basin of the Kimberley coast

The Shire needs to frame its investments within the context of this growth potential and to assist the position of communities in the region to benefit from these opportunities.

New services and infrastructure will be required to support people and the East Kimberley lifestyles we all love so much. This budget seeks to progress these aims.

The need for local government to operate in a business like fashion has to be balanced with community service obligations.

Key investments made in this budget include:

- Construction of the new Kununurra Youth Centre
- Completion of a new Childcare Centre
- New Ablutions in Celebrity Tree Park
- Replacement of two Shire owned homes
- Construction of a footbridge over Lily Creek to provide improved pedestrian access between Kununurra townsite and Lakeside estate
- Completion of planning for a new Commercial Boat Facility on Lake Kununurra
- Construction of an additional boat ramp in Wyndham
- Further improvements to Kununurra and Wyndham airports
- Development of a new Town Planning Scheme
- Increased operation of the Wyndham swimming pool from 5 days to 7 days per week
- Establish of the HYPE (Helping Young People Engage) program in Wyndham and Kununurra
- Progression of the Lake Kununurra Foreshore Plan
- Reconstruction of sections Coolibah Drive
- Re-sealing streets in Kununurra to preserve the community's road assets
- Improved flood management in the Weaber Plains catchments
- Continuation of the Biosecurity levy to assist the protection of our agriculture industries

All Local Governments rely heavily on grant funding to drive service delivery and infrastructure in their regions. The Shire is taking an aggressive approach to seeking grant funding to assist the region grow.

Rate revenue is important in assisting to fund services and development such as the key investments of this budget. Rates are calculated using property values set by the Valuer General and rate-in-the-dollar values set as part of the Shire budget process. Rate-in-the-dollar values have been kept to the inflation figure of 4% for this budget. This year properties in the Shire were subject to a re-valuation by the Valuer General, a process undertaken every 4 years. Given the increase of property values, particularly in Kununurra in the past 4 years, this re-valuation will have an impact on rates.

As a result of development and growth, there is likely to be continued pressure on housing. However, it is worth noting that a further release of 35 blocks of land by Landcorp is expected in the Kununurra Lakeside residential estate late in 2006. This will provide land much needed land for housing.

The Shire will be working with the Department of Education to improve our region's educational opportunities through:

- Conversion of Kununurra District High School to a Senior High School
- Expanding the Library (Council has budgeted \$200,000 as its community contribution)
- Resolving the future expansion of the School

This budget shows we are committed to making sure our region is in a position to take full advantage of our potential.

Peter Stubbs  
Chief Executive Officer



# Schedule of Fees & Charges

2006/2007

1/10/05—30/6/06 2006/2007

## GENERAL PURPOSE FUNDING

|  |         |         |
|--|---------|---------|
| Change of Ownership Advices - Rates    | \$25.00 | \$25.00 |
| Change of Ownership Advices - Building | \$55.00 | \$55.00 |

## ADMINISTRATION

### Photocopying

|                            |         |         |
|----------------------------|---------|---------|
| A4 (single sided) per copy | \$0.50  | \$0.50  |
| A4 (double sided) per copy | \$1.00  | \$1.00  |
| A3 (single sided) per copy | \$1.00  | \$1.00  |
| A3 (double sided) per copy | \$1.50  | \$1.50  |
| A2 (single sided) per copy | \$2.00  | \$2.00  |
| A1 (single sided) per copy | \$4.00  | \$4.00  |
| A0 (single sided) per copy | \$8.00  | \$8.00  |
| Tender documents           | \$50.00 | \$50.00 |

### Electoral Roll

|  |         |         |
|--|---------|---------|
| To apply to everyone other than Councillors and Candidates for election purposes | \$25.00 | \$25.00 |
|--|---------|---------|

### Council Meeting Room

|  |         |         |
|--|---------|---------|
| Government Departments & Private Organisations (as per policy MC4) |         |         |
| Kununurra (per use per day)  | \$30.00 | \$40.00 |
| Wyndham (per use per day)  | \$30.00 | \$40.00 |

### Council Minutes & Agendas

|                                |          |          |
|--------------------------------|----------|----------|
| Agenda Only (per meeting)      | \$15.00  | \$15.00  |
| Minutes Only (per meeting)     | \$15.00  | \$15.00  |
| Minutes & Agenda (per meeting) | \$30.00  | \$30.00  |
| Agenda Only (per annum)        | \$155.00 | \$160.00 |
| Minutes Only (per annum)       | \$155.00 | \$160.00 |
| Minutes & Agendas (per annum)  | \$300.00 | \$310.00 |
| (No charge to media)           |          |          |

### Other Council Publications

|            |         |         |
|------------|---------|---------|
| Local Laws | \$20.00 | \$20.00 |
|------------|---------|---------|

### Number Plates

|                              |          |          |
|------------------------------|----------|----------|
| Special Series Number Plates | \$162.00 | \$165.00 |
|------------------------------|----------|----------|



# Schedule of Fees & Charges

2006/2007

1/10/05—30/6/06 2006/2007

## KUNUNURRA LIBRARY

### Library Services

|   |        |        |
|---|--------|--------|
| Photocopying A4 (single sided) per copy | \$0.20 | \$0.20 |
| Printing A4 (single sided) per copy     | \$0.20 | \$0.20 |
| Email Deposit                           | \$6.00 | \$6.00 |
| Email - 10 minute usage                 | \$2.50 | \$2.50 |

### Infringements

|  |        |         |
|--|--------|---------|
| Lost Books, recovery of book cost plus fee | \$5.00 | \$10.00 |
|--|--------|---------|

### Temporary Members Deposits (fully refundable)

|                      |         |         |
|----------------------|---------|---------|
| Deposit for 2 books  | \$20.00 | \$20.00 |
| Deposit for 5 books  | \$50.00 | \$50.00 |
| Deposit for families | \$50.00 | \$50.00 |

## LAW, ORDER & PUBLIC SAFETY

### Sterilised Dog

|                      |         |         |
|----------------------|---------|---------|
| One Year             |         |         |
| Normal Fee           | \$10.00 | \$10.00 |
| Pensioner Concession | \$5.00  | \$5.00  |
| Working Dogs         | \$2.50  | \$2.50  |
| Three Years          |         |         |
| Normal Fee           | \$18.00 | \$18.00 |
| Pensioner Concession | \$9.00  | \$9.00  |
| Working Dogs         | \$4.50  | \$4.50  |

### Unsterilised Dog

|                      |         |         |
|----------------------|---------|---------|
| One Year             |         |         |
| Normal Fee           | \$30.00 | \$30.00 |
| Pensioner Concession | \$15.00 | \$15.00 |
| Working Dogs         | \$7.50  | \$7.50  |
| Three Years          |         |         |
| Normal Fee           | \$75.00 | \$75.00 |
| Pensioner Concession | \$37.50 | \$37.50 |
| Working Dogs         | \$18.75 | \$18.75 |
| Replacement Dog Tags | \$2.50  | \$5.00  |

Registrations are due and payable on the 1st of November in the year of expiry of the license. One year licenses paid after 1st of May are 50% of the above fee.

### Dog Pound Charges

|                     |         |         |
|---------------------|---------|---------|
| Each day thereafter | \$10.00 | \$15.00 |
| Destruction of dog  | \$10.00 | \$50.00 |

*Impounded animals are destroyed after 72 hours of detention.*

### Schedule of Dog Infringement Fees

|                  |         |         |
|------------------|---------|---------|
| Dog Seizure Fees | \$50.00 | \$50.00 |
|------------------|---------|---------|

*in addition to Infringement Fees as per Dog Act 1976 and Dog Regulations 1976*

# Schedule of Fees & Charges

2006/2007

1/10/05—30/6/06 2006/2007

## LAW, ORDER & PUBLIC SAFETY Continued

### Vehicle Charges

|   |          |          |
|---|----------|----------|
| Abandoned Vehicle Infringement, plus cost of towing (inc GST) | \$100.00 | \$100.00 |
| Poundage Charges, each day                                    | \$11.00  | \$12.00  |

## HEALTH

### Asbestos Disposal

|   |         |         |
|---|---------|---------|
| Application for Asbestos Disposal                   | \$50.00 | \$50.00 |
| Disposal Fee for Asbestos Disposal, per cubic metre | \$15.00 | \$15.00 |

### Caravan Parks

|  |        |        |
|--|--------|--------|
| Registration Per Caravan Site                  | \$6.00 | \$6.00 |
| Registration Per Camp Site                     | \$3.00 | \$6.00 |
| Registration Per Overflow Site (\$200 minimum) | \$1.50 | \$6.00 |

### Eating Houses

|                                   |          |          |
|-----------------------------------|----------|----------|
| Application for Eating House      | \$300.00 | \$300.00 |
| Registration for Eating House     | \$170.00 | \$170.00 |
| Eating House Licence              | \$30.00  | \$35.00  |
| Alfresco Dining fee, per table    | \$50.00  | \$55.00  |
| Transfer of Eating Houses Licence | \$100.00 | \$110.00 |

### Effluent Disposal

|  |         |         |
|--|---------|---------|
| Local Government Application Fee                                   | \$90.00 | \$90.00 |
| Permit to use an Apparatus   | \$90.00 | \$90.00 |
| Health Department Application Fee (with a Local Government report) | \$90.00 | \$90.00 |

### Private Water Sampling

|  |         |         |
|--|---------|---------|
| Chemical; per hour +laboratory charge + freight (minimum of 1 hr)  | \$60.00 | \$60.00 |
| Bacterial; per hour +laboratory charge + freight (minimum of 1 hr) | \$60.00 | \$60.00 |

### Stall Holders Licence

|                           |          |          |
|---------------------------|----------|----------|
| Monthly Licence (minimum) | \$15.00  | \$15.00  |
| Annual Licence            | \$150.00 | \$160.00 |

### Traders Permit

|                          |          |          |
|--------------------------|----------|----------|
| Monthly Permit (minimum) | \$15.00  | \$20.00  |
| Annual Permit            | \$150.00 | \$160.00 |

### Other Health Fees and Charges

|  |          |          |
|--|----------|----------|
| Lodging House Registration   | \$185.00 | \$190.00 |
| Inspection Fee (as requested by settlement agents)                 | \$50.00  | \$60.00  |
| General Application Fee (outdoor festivals, liquor licence certif) | \$50.00  | \$60.00  |
| Liquid Waste License (so as to collect, transport and dispose of)  | \$100.00 | \$110.00 |
| Offensive Trade Registration - Slaughterhouses                     | \$230.00 | \$230.00 |



# Schedule of Fees & Charges

2006/2007

1/10/05—30/6/06 2006/2007

## ABORIGINAL HEALTH

### Dog Health Program

|                                |         |         |
|--------------------------------|---------|---------|
| Cydectin or similar, per shot  | \$2.00  | \$3.00  |
| Covinan or similar, per shot   | \$15.00 | \$18.00 |
| Lethabarb or similar, per shot | \$4.00  | \$5.00  |

## REFUSE CHARGES

### Refuse Charges

|   |          |          |
|---|----------|----------|
| Domestic bin - once weekly service (per bin per annum)  | \$304.00 | \$304.00 |
| Commercial bin- once weekly service (per bin per annum) | \$304.00 | \$304.00 |
| Additional Bins (per bin ) (GST applied)                | \$334.40 | \$334.00 |
| Waste Management Levy                                   | \$138.00 | \$138.00 |
| Replacement of Bin (per bin at cost) (GST applied)      | \$105.00 | \$110.00 |
| Domestic Waste Disposal Fee - per m3                    | \$5.00   | \$6.00   |
| Comercial Waste Disposal Fee - per m3                   |          | \$7.50   |
| Liquid Waste (per 1000 ltrs)                            | \$30.00  | \$50.00  |
| Medical Waste - per m3                                  | \$50.00  | \$60.00  |
| Compact Waste - per m3                                  |          | \$12.50  |
| Car Bodies  | \$50.00  | \$60.00  |
| Tyres   |          |          |
| Car   | \$2.50   | \$3.00   |
| 4WD   | \$3.50   | \$4.00   |
| Truck   | \$7.00   | \$10.00  |
| Earthmoving   | \$11.00  | \$15.00  |

## PLANNING

### Planning Fees & Charges

|   |          |                 |
|---|----------|-----------------|
| General Planning Application - 0.1% of the estimated cost of the development, with a minimum fee of \$90.00 | At Cost  | At Cost         |
| Retrospective Planning Application - Introduced to discourage unlawful development                          | N/A      | 3 x Cost of GPA |
| Planning Application - Change of Use Only   | \$50.00  | \$50.00         |
| Planning Application - Extractive Industry  | \$250.00 | \$250.00        |
| Planning Application - Home Occupation  |          |                 |
| Initial Application   | \$75.00  | \$75.00         |
| Annual Renewal  | \$50.00  | \$50.00         |
| Property Settlement Questionnaire   | \$50.00  | \$50.00         |
| Scheme Amendment (Rezoning Fees)  | \$1000   |                 |
| Initial Application   | \$500.00 | \$500.00        |
| If Adopted - must be paid prior to council resolution   | \$500.00 | \$500.00        |
| Structure Plan  | \$1000   |                 |
| Initial Application   | \$500.00 | \$500.00        |
| If Adopted - must be paid prior to council resolution   | \$500.00 | \$500.00        |

# Schedule of Fees & Charges

2006/2007

1/10/05—30/6/06 2006/2007

## PLANNING Continued

|  |         |         |
|--|---------|---------|
| Subdivision Clearance (per lot)  | \$50.00 | \$50.00 |
| Strata Title Clearances  | \$50.00 | \$50.00 |
| Site Inspection for Clearances   | \$50.00 | \$50.00 |
| Zoning Certificate   | \$50.00 | \$50.00 |
| Zoning Enquiries - Valuer's, Real Estate Agents and Government Departments (per lot) | \$25.00 | \$50.00 |
| Written Zoning Enquiries for Ratepayers  | Nil     | \$20.00 |

## CEMETERIES

### Public Cemeteries

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

|  |          |          |
|--|----------|----------|
| (a) For sinking grave 1.83 m deep (Adult)                | \$600.00 | \$850.00 |
| (b) For sinking grave 1.83 m deep (Child under 10 years) | \$500.00 | \$650.00 |
| (c) For sinking grave 1.4 m deep (Stillborn child)       | \$350.00 | \$450.00 |
| (d) Surcharge for weekend interments                     | \$500.00 | \$600.00 |

2. For sinking grave deeper than normal depth (per metre or part thereof)

|  |          |          |
|--|----------|----------|
| Re-opening of an Ordinary grave - as for interment | \$115.00 | \$175.00 |
| Interment in a new grave after exhumation          | \$500.00 | \$850.00 |
|  | \$300.00 | \$350.00 |

3. Undertakers Annual License Fee (no GST applied)

|  |          |          |
|--|----------|----------|
|  | \$110.00 | \$250.00 |
|--|----------|----------|

4. (a) Permission to erect headstone or to enclose any grave with a slab

|  |          |          |
|--|----------|----------|
|  | \$15.00  | \$25.00  |
| (b) Registration of Right of Burial (25 years) | \$110.00 | \$125.00 |
| (c) Copy of Right of Burial                    | \$15.00  | \$25.00  |

## PETER REID MEMORIAL HALL

### Whole Complex

|   |         |         |
|---|---------|---------|
| Functions with food and/or alcohol - per hour (\$1,000 bond)  | \$30.00 | \$40.00 |
| Functions without food and/or alcohol - per hour (\$100 bond) | \$15.00 | \$25.00 |

### Meeting Room

|  |         |         |
|--|---------|---------|
| Meeting Club and Community Groups - per hour | \$15.00 | \$15.00 |
|--|---------|---------|



# Schedule of Fees & Charges

2006/2007

1/10/05—30/6/06 2006/2007

## KUNUNURRA LEISURE CENTRE

### Membership Packages

|  |          |          |
|--|----------|----------|
| 1 Activity - 1 month   | \$61.00  | \$61.00  |
| 1 Activity - 3 months  | \$156.00 | \$156.00 |
| 1 Activity - 6 months  | \$300.00 | \$300.00 |
| 1 Activity - 12months  | \$550.00 | \$550.00 |
| 2 Activities - 1 month   | \$72.00  | \$72.00  |
| 2 Activities - 3 months  | \$183.00 | \$183.00 |
| 2 Activities - 6 months  | \$354.50 | \$354.50 |
| 2 Activities- 12months   | \$629.00 | \$629.00 |
| 3 Activities - 1 month   | \$83.00  | \$83.00  |
| 3 Activities - 3 months  | \$217.00 | \$217.00 |
| 3 Activities - 6 months  | \$411.00 | \$411.00 |
| 3 Activities- 12months   | \$731.00 | \$731.00 |
| 4 Activities - 1 month   | \$94.00  | \$94.00  |
| 4 Activities - 3 months  | \$250.00 | \$250.00 |
| 4 Activities - 6 months  | \$473.00 | \$473.00 |
| 4 Activities- 12months   | \$833.00 | \$833.00 |
| <b>Corporate Membership (available to staff of businesses with a min of 5 employees joining)</b> |          |          |
| 1 Activity - 12 months   | \$275.00 | \$275.00 |
| 2 Activities - 12 months   | \$314.50 | \$314.50 |
| 3 Activities - 12 months   | \$365.50 | \$365.50 |
| 4 Activities - 12 months   | \$416.50 | \$416.50 |

### Gym

|                                     |         |         |
|-------------------------------------|---------|---------|
| Casual use of Gym                   | \$6.50  | \$6.50  |
| Non-Member Program and/or Appraisal | \$40.00 | \$40.00 |
| Fitness Classes                     | \$7.00  | \$7.00  |
| Crèche Fees (per child, per hour)   | \$2.50  | \$2.50  |

### Equipment Hire

|                         |         |         |
|-------------------------|---------|---------|
| Squash Rackets          | \$6.00  | \$6.00  |
| Squash Balls            | \$2.00  | \$2.00  |
| Tables (per day)        | \$5.00  | \$5.00  |
| Chairs (per day)        | \$1.00  | \$1.00  |
| Pin up boards (per day) | \$1.00  | \$1.00  |
| Badminton (per hour)    | \$10.00 | \$10.00 |

# Schedule of Fees & Charges

2006/2007

1/10/05—30/6/06 2006/2007

## KUNUNURRA LEISURE CENTRE Continued

### Function Hall

|   |         |         |
|---|---------|---------|
| Community group: (Discount rate) Not for profit organisations who do not charge fees for participants.<br>(If a fee is charged it is minimal and only covers the cost of hall hire)<br>eg. School groups, Youth groups etc.     |         |         |
| Commercial group: (Standard rate) Individuals, associations or organisations that charge a fee for the purpose of income making or where the sum of the fees charged is in excess of the hire fee. (eg. Sporting competitions). |         |         |
| Functions with food/liquor  |         |         |
| Community Group - per hour (\$1,000 bond)   | \$45.00 | \$45.00 |
| Commercial Group - per hour (\$1,000 bond)  | \$66.00 | \$70.00 |
| Functions without food/liquor   |         |         |
| Community Group - per hour (\$100 bond)   | \$35.00 | \$40.00 |
| Commercial Group - per hour (\$100 bond)  | \$50.00 | \$55.00 |
| Sporting Activities   |         |         |
| Community Group - per hour  | \$25.00 | \$25.00 |
| Commercial Group - per hour   | \$35.00 | \$35.00 |
| Rates are calculated from the time a group starts setting up to the time they have finished cleaning up.<br>Consecutive hiring days discounts apply. (i.e. 10% second day, 20% third day, 25% per day after this).              |         |         |

### Squash Courts

|   |         |         |
|---|---------|---------|
| Hire of Viewing Area (per hour + \$100 Bond)    | \$30.00 | \$30.00 |
| bond of viewing area \$100                      |         |         |
| 1 Token, half hour                              | \$6.00  | \$6.00  |
| 2 Tokens, full hour                             | \$11.00 | \$11.00 |
| Squash Club Hire, 3 courts and foyer (per hour) | \$30.00 | \$30.00 |

### Box Office Fees and Charges

|   |          |          |
|---|----------|----------|
| Function Hall Cleaning Charge                   | \$110.00 | \$115.00 |
| Set up Fee (per hour)                           | \$45.00  | \$50.00  |
| Staffing (per hour per staff member)            | \$40.00  | \$45.00  |
| Booking and Handling Fees - 10% of Ticket Sales |          |          |
| Administration Charge                           | \$55.00  | \$60.00  |

### Kununurra Swimming Pool

|  |         |         |
|--|---------|---------|
| Adult swimmers   | \$3.00  | \$3.00  |
| Child swimmers (under 16)  | \$1.80  | \$2.00  |
| Under 3 yrs  | Free    | Free    |
| Spectators/non swimmers  | \$1.00  | Free    |
| Hire of Lane Space (per lane/hour)   | \$10.00 | \$10.00 |
| Inflatable (per hour)  | \$50.00 | \$50.00 |
| Equipment Hire (per hour)  | \$10.00 | \$10.00 |
| Education Department   |         |         |
| Vac Swim/In Term Swimming Classes/school activities (includes lane and equipment hire) |         |         |
| Students   | \$2.50  | \$2.50  |
| Supervising Teachers   | Free    | Free    |

# Schedule of Fees & Charges

2006/2007

1/10/05—30/6/06 2006/2007

## KUNUNURRA LEISURE CENTRE Continued

### Kununurra Swimming Pool Continued

|   |          |          |
|---|----------|----------|
| Discount tickets:   |          |          |
| <b>Adult</b>  |          |          |
| Book of 10  | \$26.00  | \$26.00  |
| Book of 20  | \$49.00  | \$50.00  |
| Book of 50  | \$112.50 | \$115.00 |
| Book of 100   | \$200.00 | \$205.00 |
| <b>Child</b>  |          |          |
| Book of 10  | \$15.40  | \$15.50  |
| Book of 20  | \$28.80  | \$30.00  |
| Book of 50  | \$63.00  | \$70.00  |
| Book of 100   | \$106.00 | \$115.00 |
| <b>Swim School</b>  |          |          |
| 1 Series, per child   | \$65.00  | \$65.00  |
| 2 or more Consecutive Series, per child                                 | \$55.00  | \$55.00  |
| Bronze Medallion, full course   | \$150.00 | \$150.00 |
| Bronze Medallion, regular   | \$60.00  | \$60.00  |
| <b>Private Function Hire</b>  |          |          |
| Day rate per hour plus \$500 bond (includes qualified pool attendant)   | \$75.00  | \$75.00  |
| Night rate per hour plus \$500 bond (includes qualified pool attendant) | \$82.00  | \$100.00 |
| Swimming Club Light Charges (per hour) Pool Mgr Required                | \$62.00  | \$62.00  |

Depending on season, discounts may be offered for promotions or during non peak period to maximise use  
All discounts will be advertised at the Centre prior to being available

## WYNDHAM SWIMMING POOL

|  |          |          |
|--|----------|----------|
| Adult swimmers   | \$2.50   | \$2.50   |
| Child swimmers   | \$1.50   | \$1.50   |
| Under 3 yrs  | Free     | Free     |
| Spectators/non swimmers  | \$1.00   | Free     |
| Mini Golf  | \$1.50   | \$1.50   |
| Discount tickets:  |          |          |
| <b>Adult</b>   |          |          |
| Book of 10   | \$19.20  | \$20.00  |
| Book of 20   | \$37.40  | \$38.00  |
| Book of 50   | \$91.00  | \$95.00  |
| Book of 100  | \$177.00 | \$185.00 |
| <b>Child</b>   |          |          |
| Book of 10   | \$12.00  | \$12.00  |
| Book of 20   | \$23.00  | \$25.00  |
| Book of 50   | \$52.50  | \$55.00  |
| Book of 100  | \$100.00 | \$110.00 |
| <b>Pool Private Function Hire</b>  |          |          |
| Day rate per hour plus \$500 bond (includes qualified pool attendant)            | \$40.00  | \$50.00  |
| Night rate per hour plus \$500 bond (includes qualified pool manager and lights) | \$50.00  | \$75.00  |

# Schedule of Fees & Charges

2006/2007

1/10/05—30/6/06 2006/2007

## WYNDHAM RECREATION CENTRE

|  |         |         |
|--|---------|---------|
| Community / Sporting activities per hour | \$10.50 | \$11.00 |
| Commercial group per hour                | Nil     | \$25.00 |

## RESERVE HIRE FEES

### Oval - Kununurra and Wyndham

|   |                                     |                                     |
|---|-------------------------------------|-------------------------------------|
| Casual Hire                                 |                                     |                                     |
| Community Groups - per hour                 | \$20.00                             | \$20.00                             |
| - per day                                   | \$100.00                            | \$100.00                            |
| Commercial Groups (per day) plus \$200 bond | \$300.00                            | \$300.00                            |
| Oval Surrounds, per day                     | \$100.00                            | \$100.00                            |
| Seasonal Hire (charge per team)             |                                     |                                     |
| Touch football                              |                                     |                                     |
| Australian rules football                   |                                     |                                     |
| Softball                                    | Refer to season Hire Policy Formula | Refer to season Hire Policy Formula |
| Baseball                                    |                                     |                                     |
| Tee Ball                                    |                                     |                                     |
| Junior Football                             |                                     |                                     |
| Junior Softball                             |                                     |                                     |
| Oval Lights (per pole per hour) - Kununurra | \$10.00                             | \$10.00                             |
| Oval Lights (per hour) - Wyndham            | \$20.00                             | \$20.00                             |

### Netball/Basketball/Tennis Courts for Kununurra and Wyndham

|   |         |         |
|---|---------|---------|
| Casual Use (per court, per hour)  | \$10.00 | \$10.00 |
| Casual Entry (per person) - Kununurra Leisure Centre                          | \$2.00  | \$2.00  |
| Casual Entry (per person) - Wyndham Recreation Centre                         | \$1.00  | \$1.00  |
| Night rate per hour for lighting in addition to any hire fees.                |         |         |
| Tennis Courts (per court, per hour)   | \$12.00 | \$12.00 |
| Tennis Courts (per court, per hour - members of Kununurra Tennis Association) | \$6.00  | \$6.00  |
| Night rate per hour for lighting in addition to any hire fees.                | \$6.00  | \$6.00  |

### Whitegum Park

|   |         |         |
|---|---------|---------|
| All activities, per day (2 or more hours) | \$40.00 | \$40.00 |
|---|---------|---------|

### Celebrity Tree Park

|   |         |         |
|---|---------|---------|
| All activities, per day (2 or more hours) | \$40.00 | \$40.00 |
|---|---------|---------|

## ECONOMIC SERVICES

### Water Supply/Reticulation Charges

|   |            |            |
|---|------------|------------|
| Water supply/retic charges, per kilolitre                     | \$0.40     | \$0.40     |
| Reticulation Water fees - Agricultural Society Oval per annum | \$1,500.00 | \$1,500.00 |

# Schedule of Fees & Charges

2006/2007

1/10/05—30/6/06 2006/2007

## BUILDING

|   |          |          |
|---|----------|----------|
| Building License as per Building Regulations (% of building cost or minimum charge of \$40) | \$40.00  | \$40.00  |
| Amended building License - 50% of full fee (minimum of \$20)                                | \$20.00  | \$20.00  |
| Kerbing and Footpath Bond   | \$310.00 | \$360.00 |
| Demolition - per storey   | \$50.00  | \$50.00  |
| Annual Swimming Pool Fee - \$55 every 4 years   | \$55.00  | \$55.00  |
| Building License - Copy of Full License   | \$27.50  | \$30.00  |
| Inspection Fees   |          |          |

### Standard Signs

|                     |         |         |
|---------------------|---------|---------|
| Pylon Sign          | \$25.00 | \$27.50 |
| Illuminated Sign    | \$20.00 | \$22.50 |
| Hoardings per annum | \$40.00 | \$45.00 |
| Portable sign       | \$20.00 | \$22.50 |
| Development sign    | \$20.00 | \$22.50 |
| Any other sign      | \$10.00 | \$12.50 |

### Non Standard Signs

|                     |         |         |
|---------------------|---------|---------|
| Pylon Sign          | \$50.00 | \$55.00 |
| Illuminated Sign    | \$40.00 | \$45.00 |
| Hoardings per annum | \$80.00 | \$90.00 |
| Portable sign       | \$40.00 | \$45.00 |
| Development sign    | \$40.00 | \$45.00 |
| Any other sign      | \$20.00 | \$22.50 |
| Institutional Sign  | \$10.00 | \$12.50 |
| Confiscated sign    | \$20.00 | \$22.50 |

### Hire of Signs

|   |         |         |
|---|---------|---------|
| Temporary Hire of SWEK Signs (per sign/ per week) | \$5.00  | \$5.00  |
| Bond  | \$30.00 | \$30.00 |

## PLANT HIRE

### Kununurra Depot (with operator) fuel extra

|                 |          |          |
|-----------------|----------|----------|
| Cat Grader 12h  | \$144.00 | \$148.00 |
| Cat Loader      | \$144.00 | \$148.00 |
| Case Backhoe    | \$106.00 | \$109.00 |
| Truck 7 Tonne   | \$106.00 | \$109.00 |
| Truck 3.5 Tonne | \$81.50  | \$85.00  |
| Truck 10 Tonne  | \$135.00 | \$138.00 |
| Labour Only     | \$50.50  | \$52.50  |

### Wyndham Depot

|                   |          |          |
|-------------------|----------|----------|
| Backhoe Case      | \$106.00 | \$109.00 |
| Truck 7 Tonne     | \$106.00 | \$109.00 |
| Truck 3.5 Tonne   | \$81.50  | \$85.00  |
| Tractor MF - 4225 | \$98.00  | \$100.00 |
| Mower John Deere  | \$85.50  | \$88.00  |
| Slasher           | \$12.50  | \$13.00  |

# Schedule of Fees & Charges

2006/2007

1/10/05—30/6/06 2006/2007

## PLANT HIRE Continued

### Kununurra Airport

|                                   |          |          |
|-----------------------------------|----------|----------|
| Truck 3.5 Tonne                   | \$81.50  | \$85.00  |
| Tractor John Deere 6310           | \$98.00  | \$100.00 |
| Tractor - Kubota                  | \$90.00  | \$93.00  |
| Line Marking Machine (2 men)      | \$170.00 | \$175.00 |
| Roller Multi tyre - Machine Drawn | \$160.00 | \$165.00 |
| Loxon Slasher                     | \$32.00  | \$33.00  |
| Slasher Superior                  | \$12.50  | \$13.00  |
| Pacific Road Broom                | \$23.50  | \$25.00  |

### Wyndham Airport

|                    |         |          |
|--------------------|---------|----------|
| Tractor MF         | \$98.00 | \$100.00 |
| Pacific Road Broom | \$23.50 | \$25.00  |

Mobilisation / Demobilisation Charges also apply

## KUNUNURRA & WYNDHAM AIRPORTS

Fees introduced as at 01/11/2006.

### Aircraft Landing Fees

[MTOW = Maximum take off weight]

#### Fixed Wing Aircraft (per landing)

|  |         |         |
|--|---------|---------|
| Up to five seats and 8.999kg (MTOW) per tonne and part thereof | \$8.86  | \$9.15  |
| 9.000 tonnes (MTOW) and over, per tonne and part thereof       | \$16.83 | \$17.50 |

#### Rotary Wing Aircraft (per landing)

|  |        |        |
|--|--------|--------|
| Up to five seats and 2.499 tonnes (MTOW), per tonne and part thereof | \$5.27 | \$5.43 |
| 2.500 tonne (MTOW) and over per tonne and part thereof               | \$7.47 | \$7.70 |

### Passenger Head Tax

|            |         |         |
|------------|---------|---------|
| per person | \$16.27 | \$17.50 |
|------------|---------|---------|

### Parking Fees

|   |          |          |
|---|----------|----------|
| Non-airport resident charter operators (per annum, plus landing fees) | \$462.00 | \$480.00 |
| Private owners (non-commercial) (includes landing fees)               | \$796.40 | \$825.00 |

### Call Out Fees

|  |         |         |
|--|---------|---------|
| Kununurra Airport, after hours, per hour | \$90.00 | \$90.00 |
| Wyndham Airport, after hours, per hour   | \$90.00 | \$90.00 |

### Terminal Fee

|  |          |          |
|--|----------|----------|
| Kununurra Terminal Key Fee (per annum) | \$100.00 | \$100.00 |
|--|----------|----------|



# Budget

For the year ended 30th June 2007

## Contents

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# Operating Statement By Nature or Type

## INCOME STATEMENT

### BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2006

|   | NOTE | 2006/07<br>Budget<br>\$ | 2005/06<br>Actual<br>\$ | 2005/06<br>Budget<br>\$ |
|---|------|-------------------------|-------------------------|-------------------------|
| <b>REVENUES FROM ORDINARY ACTIVITIES</b>                      |      |                         |                         |                         |
| Rates   | 8    | 3,925,515               | 3,598,385               | 3,571,500               |
| Grants and Subsidies - Operating                              |      | 4,642,870               | 3,992,280               | 3,416,500               |
| Fees and Charges  | 11   | 1,696,200               | 1,662,660               | 1,709,250               |
| Interest Earnings   | 2(a) | 214,000                 | 246,000                 | 217,000                 |
| Other Revenue   |      | <u>1,222,145</u>        | <u>1,078,030</u>        | <u>1,093,950</u>        |
|   |      | 11,700,730              | 10,577,355              | 10,008,200              |
| <b>EXPENSES FROM ORDINARY ACTIVITIES</b>                      |      |                         |                         |                         |
| Employee Costs  |      | (3,747,120)             | (3,575,550)             | (4,014,433)             |
| Materials and Contracts                                       |      | (5,483,940)             | (4,140,900)             | (3,652,917)             |
| Utilities   |      | (246,000)               | (232,690)               | (245,400)               |
| Depreciation  | 2(a) | (2,704,800)             | (2,554,400)             | (2,576,000)             |
| Interest Expenses   | 2(a) | (160,150)               | (62,440)                | (110,900)               |
| Insurance   |      | (298,425)               | (279,650)               | (297,600)               |
| Other Expenditure   |      | <u>(108,415)</u>        | <u>(91,145)</u>         | <u>(104,200)</u>        |
|   |      | <u>(12,748,850)</u>     | <u>(10,936,775)</u>     | <u>(11,001,450)</u>     |
|   |      | (1,048,120)             | (359,420)               | (993,250)               |
| Grants and Subsidies - non-operating                          |      | 2,868,120               | 2,452,440               | 4,006,200               |
| Contributions Reimbursements<br>and Donations - non-operating |      | 1,214,900               | 327,000                 | 607,100                 |
| Profit on Asset Disposals                                     | 4    | 535,700                 | 503,200                 | 931,090                 |
| Loss on Asset Disposals                                       | 4    | <u>(21,700)</u>         | <u>(5,100)</u>          | <u>(8,100)</u>          |
| <b>NET RESULT</b>   |      | <u>3,548,900</u>        | <u>2,918,120</u>        | <u>4,543,040</u>        |

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

# Operating Statement By Program

FOR THE YEAR ENDED 30TH JUNE 2007

| NOTE | 2006/07<br>Budget<br>\$ | 2005/06<br>Actual<br>\$ | 2005/06<br>Budget<br>\$ |
|------|-------------------------|-------------------------|-------------------------|
|------|-------------------------|-------------------------|-------------------------|

## OPERATING REVENUES (Refer Notes 1,2,8 to 13)

|                             |                  |                  |                  |
|-----------------------------|------------------|------------------|------------------|
| Governance                  | 1,250            | 900              | 2,000            |
| General Purpose Funding     | 7,383,160        | 6,860,000        | 6,946,500        |
| Law, Order, Public Safety   | 74,860           | 81,500           | 91,500           |
| Health                      | 129,600          | 133,200          | 121,650          |
| Education and Welfare       | 94,500           | 92,200           | 110,600          |
| Housing                     | 42,560           | 81,100           | 54,050           |
| Community Amenities         | 1,041,800        | 974,800          | 820,300          |
| Recreation and Culture      | 504,600          | 366,100          | 442,500          |
| Transport                   | 33,000           | 32,000           | 12,000           |
| Economic Services           | 76,800           | 109,000          | 85,100           |
| Other Property and Services | 119,200          | 102,700          | 108,400          |
| Airports                    | <u>1,442,700</u> | <u>1,408,400</u> | <u>1,420,700</u> |
|                             | 10,944,030       | 10,241,900       | 10,215,300       |

## OPERATING EXPENSES (Refer Notes 1,2 & 14)

|                             |                    |                    |                    |
|-----------------------------|--------------------|--------------------|--------------------|
| Governance                  | (697,600)          | (605,800)          | (602,850)          |
| General Purpose Funding     | (362,900)          | (227,400)          | (247,300)          |
| Law, Order, Public Safety   | (381,505)          | (338,100)          | (338,050)          |
| Health                      | (349,405)          | (332,200)          | (364,250)          |
| Education and Welfare       | (267,135)          | (242,300)          | (256,000)          |
| Housing                     | (205,005)          | (182,800)          | (210,400)          |
| Community Amenities         | (1,858,390)        | (1,400,400)        | (1,353,200)        |
| Recreation & Culture        | (2,999,955)        | (2,956,300)        | (2,876,550)        |
| Transport                   | (3,949,045)        | (3,337,600)        | (3,122,150)        |
| Economic Services           | (399,950)          | (378,700)          | (389,200)          |
| Other Property and Services | (68,100)           | (69,700)           | (83,800)           |
| Airports                    | <u>(1,061,610)</u> | <u>(1,020,600)</u> | <u>(1,046,800)</u> |
|                             | (12,600,600)       | (11,091,900)       | (10,890,550)       |

# Operating Statement By Program

Continued

FOR THE YEAR ENDED 30TH JUNE 2006

|   | NOTE | 2006/07<br>Budget<br>\$ | 2005/06<br>Actual<br>\$ | 2005/06<br>Budget<br>\$ |
|---|------|-------------------------|-------------------------|-------------------------|
| <b>BORROWING COSTS EXPENSE (Refer Notes 2 &amp; 5)</b>    |      |                         |                         |                         |
| Education and Welfare                                     |      | (55,390)                | 0                       | (6,500)                 |
| Housing   |      | (8,620)                 | (6,010)                 | (9,200)                 |
| Recreation & Culture                                      |      | (91,690)                | (50,710)                | (82,900)                |
| Transport   |      | 0                       | (710)                   | (1,400)                 |
| Economic Services   |      | (2,550)                 | (2,360)                 | (4,000)                 |
| Other Property and Services                               |      | (1,900)                 | (2,650)                 | (6,900)                 |
|   |      | <u>(160,150)</u>        | <u>(62,440)</u>         | <u>(110,900)</u>        |
| <b>GRANTS/CONTRIBUTIONS FOR THE DEVELOPMENT OF ASSETS</b> |      |                         |                         |                         |
| Education and Welfare                                     |      | 250,000                 | 600,000                 | 1,400,000               |
| Housing   |      | 100,000                 | 50,000                  | 100,000                 |
| Community Amenities                                       |      | 30,000                  | 0                       | 0                       |
| Recreation and Culture                                    |      | 1,247,380               | 672,600                 | 1,781,000               |
| Transport   |      | 3,224,240               | 2,004,760               | 1,125,200               |
|   |      | <u>4,851,620</u>        | <u>3,327,360</u>        | <u>4,406,200</u>        |
| <b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b> |      |                         |                         |                         |
| Housing   |      | 505,800                 | 412,000                 | 474,990                 |
| Transport   |      | 18,000                  | 91,200                  | 359,400                 |
| Other Property and Services                               |      | -9800                   | 0                       | 88,600                  |
|   |      | <u>514,000</u>          | <u>503,200</u>          | <u>922,990</u>          |
| <b>NET RESULT</b>   |      | <u>3,548,900</u>        | <u>2,918,120</u>        | <u>4,543,040</u>        |

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



# Statement of Cash Flows

FOR THE YEAR ENDED 30TH JUNE 2007

|  | NOTE  | 2006/07<br>Budget<br>\$ | 2005/06<br>Actual<br>\$ | 2005/06<br>Budget<br>\$ |
|--|-------|-------------------------|-------------------------|-------------------------|
| <b>Cash Flows From Operating Activities</b>                    |       |                         |                         |                         |
| <b>Receipts</b>  |       |                         |                         |                         |
| Rates  |       | 4,176,000               | 3,701,022               | 3,642,930               |
| Grants and Subsidies - operating                               |       | 4,222,870               | 3,992,820               | 3,348,170               |
| Contributions, Reimbursements & Donations                      |       | 1,064,400               | 317,896                 | 207,100                 |
| Fees and Charges   |       | 1,611,200               | 1,496,500               | 1,623,788               |
| Interest Earnings  |       | 214,000                 | 246,000                 | 217,000                 |
| Goods and Services Tax   |       | 0                       | 0                       | 0                       |
| Other  |       | 1,167,145               | 1,783,594               | 1,148,648               |
|  |       | <u>12,455,615</u>       | <u>11,537,832</u>       | <u>10,187,636</u>       |
| <b>Payments</b>  |       |                         |                         |                         |
| Employee Costs   |       | (3,704,890)             | (3,457,590)             | (3,934,144)             |
| Materials and Contracts  |       | (4,833,940)             | (3,795,900)             | (3,579,859)             |
| Utilities (gas, electricity, water, etc)                       |       | (230,500)               | (213,300)               | (225,768)               |
| Insurance  |       | (298,425)               | (279,900)               | (297,600)               |
| Interest   |       | (160,150)               | (62,440)                | (110,900)               |
| Goods and Services Tax   |       | 0                       | 0                       | 0                       |
| Other  |       | (2,212,830)             | (2,037,787)             | (109,410)               |
|  |       | <u>(11,440,735)</u>     | <u>(9,846,917)</u>      | <u>(8,257,681)</u>      |
| <b>Net Cash Provided By Operating Activities</b>               | 15(b) | <u>1,014,880</u>        | <u>1,690,915</u>        | <u>1,929,955</u>        |
| <b>Cash Flows from Investing Activities</b>                    |       |                         |                         |                         |
| Payments for Purchase of<br>Property, Plant & Equipment        | 3     | (6,204,300)             | (2,389,100)             | (6,845,900)             |
| Payments for Construction of<br>Infrastructure                 | 3     | (3,980,100)             | (2,294,300)             | (2,007,750)             |
| Grants/Contributions for<br>the Development of Assets          |       | 4,851,620               | 3,327,360               | 4,406,200               |
| Proceeds from Sale of<br>Plant & Equipment                     | 4     | 1,093,000               | 674,700                 | 1,389,700               |
| <b>Net Cash Used in Investing Activities</b>                   |       | <u>(4,239,780)</u>      | <u>(681,340)</u>        | <u>(3,057,750)</u>      |
| <b>Cash Flows from Financing Activities</b>                    |       |                         |                         |                         |
| Repayment of Debentures  | 5     | (157,020)               | (162,570)               | (169,000)               |
| Proceeds from Self Supporting Loans                            | 5     | 34,120                  | 41,690                  | 31,100                  |
| Proceeds from New Debentures                                   | 5     | 450,000                 | 950,000                 | 1,650,000               |
| <b>Net Cash Provided By (Used In)<br/>Financing Activities</b> |       | <u>327,100</u>          | <u>829,120</u>          | <u>1,512,100</u>        |
| <b>Net Increase (Decrease) in Cash Held</b>                    |       | <u>(2,897,800)</u>      | <u>1,838,695</u>        | <u>384,305</u>          |
| Cash at Beginning of Year                                      |       | 5,614,301               | 3,775,606               | 3,327,941               |
| <b>Cash at End of Year</b>                                     | 15(a) | <u>2,716,501</u>        | <u>5,614,301</u>        | <u>3,712,246</u>        |

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

# Rate Setting Statement

FOR THE YEAR ENDED 30TH JUNE 2007

|                             | NOTE | 2006/07<br>Budget  | 2005/06<br>Actual  | 2005/06<br>Budget  |
|-----------------------------|------|--------------------|--------------------|--------------------|
|                             |      | \$                 | \$                 | \$                 |
| <b>REVENUES</b>             | 1,2  |                    |                    |                    |
| Governance                  |      | 1,250              | 900                | 2,000              |
| General Purpose Funding     |      | 3,457,660          | 3,382,400          | 3,375,000          |
| Law, Order, Public Safety   |      | 74,860             | 81,500             | 91,500             |
| Health                      |      | 129,600            | 133,200            | 121,650            |
| Education and Welfare       |      | 344,500            | 688,900            | 1,510,600          |
| Housing                     |      | 648,360            | 543,000            | 629,040            |
| Community Amenities         |      | 1,071,800          | 974,800            | 820,300            |
| Recreation and Culture      |      | 1,753,680          | 1,010,600          | 2,223,500          |
| Transport                   |      | 3,275,240          | 1,620,600          | 1,504,700          |
| Economic Services           |      | 79,400             | 111,500            | 85,100             |
| Other Property and Services |      | 119,200            | 94,500             | 197,000            |
| Airport                     |      | <u>1,444,700</u>   | <u>1,408,400</u>   | <u>1,420,700</u>   |
|                             |      | 12,400,250         | 10,050,300         | 11,981,090         |
| <b>EXPENSES</b>             | 1,2  |                    |                    |                    |
| Governance                  |      | (697,600)          | (605,800)          | (602,850)          |
| General Purpose Funding     |      | (362,900)          | (227,400)          | (247,300)          |
| Law, Order, Public Safety   |      | (381,505)          | (338,100)          | (338,050)          |
| Health                      |      | (349,405)          | (332,200)          | (364,250)          |
| Education and Welfare       |      | (322,525)          | (244,700)          | (262,500)          |
| Housing                     |      | (213,705)          | (180,800)          | (219,600)          |
| Community Amenities         |      | (1,858,390)        | (1,400,400)        | (1,353,200)        |
| Recreation & Culture        |      | (3,091,645)        | (2,956,000)        | (2,959,450)        |
| Transport                   |      | (3,959,205)        | (3,337,600)        | (3,131,650)        |
| Economic Services           |      | (402,500)          | (378,700)          | (393,200)          |
| Other Property and Services |      | (111,876)          | (38,600)           | (90,700)           |
| Airports                    |      | <u>(1,061,610)</u> | <u>(1,020,600)</u> | <u>(1,046,800)</u> |
|                             |      | (12,812,866)       | (11,060,900)       | (11,009,550)       |



# Rate Setting Statement

FOR THE YEAR ENDED 30TH JUNE 2007

|  | NOTE | 2006/07<br>Budget | 2005/06<br>Actual | 2005/06<br>Budget |
|--|------|-------------------|-------------------|-------------------|
|  |      | \$                | \$                | \$                |

## Adjustments for Cash Budget Requirements:

### Non-Cash Expenditure and Revenue

|                                  |      |           |           |           |
|----------------------------------|------|-----------|-----------|-----------|
| (Profit)/Loss on Asset Disposals | 4    | (514,000) | (503,200) | (922,990) |
| Depreciation on Assets           | 2(a) | 2,704,800 | 2,554,400 | 2,576,000 |

### Capital Expenditure and Revenue

|   |   |                    |                    |                    |
|---|---|--------------------|--------------------|--------------------|
| Purchase Land Held for Resale                         | 3 | 0                  | 0                  | 0                  |
| Purchase Land and Buildings                           | 3 | (5,500,200)        | (1,960,100)        | (6,255,000)        |
| Purchase Infrastructure Assets - Roads                | 3 | (1,989,000)        | (1,780,000)        | (1,545,700)        |
| Purchase Infrastructure Assets - Parks                | 3 | (175,000)          | (365,000)          | (295,550)          |
| Purchase Plant and Equipment                          | 3 | (582,900)          | (391,000)          | (467,500)          |
| Purchase Furniture and Equipment                      | 3 | (121,200)          | (38,000)           | (123,400)          |
| Infrastructure - Other                                | 3 | (373,700)          | (149,300)          | (91,500)           |
| Infrastructure Assets - Footpaths                     | 3 | (313,400)          | 0                  | (50,000)           |
| Infrastructure Assets - Drainage                      | 3 | (1,129,000)        | 0                  | (25,000)           |
| Proceeds from Disposal of Assets                      | 4 | 1,093,000          | 674,700            | 1,389,700          |
| Repayment of Debentures                               | 5 | (157,020)          | (162,570)          | (169,000)          |
| Proceeds from New Debentures                          | 5 | 450,000            | 950,000            | 1,650,000          |
| Self-Supporting Loan Principal Income                 |   | 34,120             | 41,690             | 31,100             |
| Transfers to Reserves (Restricted Assets)             | 6 | (698,620)          | (604,360)          | (1,232,900)        |
| Transfers from Reserves (Restricted Assets)           | 6 | 488,100            | 704,100            | 728,900            |
| <b>ADD</b> Estimated Surplus/(Deficit) July 1 B/Fwd   | 7 | 3,271,121          | 1,711,976          | 259,800            |
| <b>LESS</b> Estimated Surplus/(Deficit) June 30 C/Fwd | 7 | 0                  | 3,271,121          | 0                  |
| <b>Amount Req'd to be Raised from Rates</b>           | 8 | <u>(3,925,515)</u> | <u>(3,598,385)</u> | <u>(3,571,500)</u> |

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

# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007



## 1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

### (a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The budget has also been prepared on the accrual basis under the convention of historical cost accounting.

### (b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 16 to this budget.

### (c) 2005/06 Actual Balances

Balances shown in this budget as 2005/06 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

### (d) Rounding Off Figures

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

### (e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the

### (f) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

### (g) Superannuation

The Shire of Wyndham East Kimberley contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both funds are defined contribution schemes.

### (h) Investments

All investments are valued at cost and interest on those investments is recognised when accrued.

### (i) Fixed Assets

Property, plant and equipment and infrastructure assets are brought to account at cost or fairvalue less, where applicable, any accumulated depreciation, amortisation or impairment losses.



# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007



## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (j) Impairment

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

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2007.

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

### (k) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

|  |                 |
|--|-----------------|
| Buildings                              | 30 to 50 years  |
| Furniture and Equipment                | 4 to 10 years   |
| Plant and Equipment                    | 5 to 15 years   |
| Sealed roads and streets               |                 |
| clearing and earthworks                | not depreciated |
| construction/road base                 | 50 years        |
| original surfacing and                 |                 |
| major re-surfacing                     |                 |
| - bituminous seals                     | 20 years        |
| - asphalt surfaces                     | 25 years        |
| Gravel roads                           |                 |
| clearing and earthworks                | not depreciated |
| construction/road base                 | 50 years        |
| gravel sheet                           | 12 years        |
| Formed roads (unsealed)                |                 |
| clearing and earthworks                | not depreciated |
| construction/road base                 | 50 years        |
| Footpaths - slab                       | 40 years        |
| Sewerage piping                        | 100 years       |
| Water supply piping & drainage systems | 75 years        |

# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007



## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (l) Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realizable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

### (m) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

- (i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits) The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.
- (ii) Annual Leave and Long Service Leave (Long-term Benefits) The provision for employees' benefits for annual leave and long service leave expected to be settled more than 12 months from the reporting date represents the present value of the estimated future cash outflows to be made by the employer resulting from the employees service to balance date.



# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007

| NOTE | 2006/07 | 2005/06 | 2005/06 |
|------|---------|---------|---------|
|      | Budget  | Actual  | Budget  |
|      | \$      | \$      | \$      |

## 2. REVENUES AND EXPENSES

(a) Net Result from Ordinary Activities was arrived at after:

(i) Charging as Expenses:

### Depreciation

#### By Program

|                             |                  |                  |                  |
|-----------------------------|------------------|------------------|------------------|
| Governance                  | 6,300            | 5,900            | 6,000            |
| Law, Order, Public Safety   | 33,495           | 30,800           | 31,900           |
| Health                      | 29,505           | 27,800           | 28,100           |
| Education and Welfare       | 11,025           | 10,200           | 10,500           |
| Housing                     | 33,705           | 29,000           | 32,100           |
| Community Amenities         | 35,490           | 31,000           | 33,800           |
| Recreation and Culture      | 363,720          | 332,000          | 346,400          |
| Transport                   | 1,486,485        | 1,425,800        | 1,415,700        |
| Economic Services           | 21,000           | 20,500           | 20,000           |
| Other Property and Services | 464,940          | 433,200          | 442,800          |
| Airport                     | 219,135          | 208,200          | 208,700          |
|                             | <u>2,704,800</u> | <u>2,554,400</u> | <u>2,576,000</u> |

#### By Class

|                         |                  |                  |                  |
|-------------------------|------------------|------------------|------------------|
| Land and Buildings      | 501,795          | 462,300          | 477,900          |
| Furniture and Equipment | 91,980           | 88,200           | 87,600           |
| Plant and Equipment     | 462,945          | 442,300          | 440,900          |
| Roads                   | 1,239,420        | 1,210,400        | 1,569,600        |
| Footpaths               | 34,755           | 34,100           | 0                |
| Drainage                | 106,155          | 102,300          | 0                |
| Other Infrastructure    | 267,750          | 214,800          | 0                |
|                         | <u>2,704,800</u> | <u>2,554,400</u> | <u>2,576,000</u> |

### Borrowing Costs (Interest)

|                                |                |               |                |
|--------------------------------|----------------|---------------|----------------|
| - Finance Lease Charges        | 0              | 0             | 0              |
| - Debentures (refer note 5(a)) | 160,150        | 62,440        | 110,900        |
|                                | <u>160,150</u> | <u>62,440</u> | <u>110,900</u> |

(ii) Crediting as Revenues:

### Interest Earnings

|  |                |                |                |
|--|----------------|----------------|----------------|
| Investments                            |                |                |                |
| - Reserve Funds                        | 140,000        | 159,000        | 130,000        |
| - Other Funds                          | 60,000         | 75,000         | 70,000         |
| Other Interest Revenue (refer note 13) | 14,000         | 12,000         | 17,000         |
|  | <u>214,000</u> | <u>246,000</u> | <u>217,000</u> |

# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007



## 2. REVENUES AND EXPENSES (Continued)

### (b) Statement of Objective

In order to discharge its responsibilities to the community, the Shire has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

#### GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue

#### GOVERNANCE

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

#### LAW, ORDER, PUBLIC SAFETY

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

#### HEALTH

Food quality and pest control, immunisation services, inspection of abattoir and operation of child health clinic

#### EDUCATION AND WELFARE

Operation of senior citizen's centre, day care centres and pre-school facilities; assistance to playgroups, retirement villages and other voluntary services

#### HOUSING

Provision of staff and residential housing

#### COMMUNITY AMENITIES

Rubbish Collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, maintenance of rest centre and storm water drainage maintenance

#### RECREATION AND CULTURE

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

#### TRANSPORT

Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets, traffic lights; depot maintenance.

#### ECONOMIC SERVICES

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

#### OTHER PROPERTY & SERVICES

Private works operation, plant repairs, operations and administrative costs

#### AIRPORTS

The provision and operation of airport services

# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007



## 3. ACQUISITION OF ASSETS

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

### By Program

#### Governance

|                         |       |
|-------------------------|-------|
| Furniture and equipment | 4,500 |
|-------------------------|-------|

#### Education and Welfare

|                  |           |
|------------------|-----------|
| Land & Buildings | 1,486,200 |
|------------------|-----------|

#### Housing

|                  |           |
|------------------|-----------|
| Land & Buildings | 1,050,000 |
|------------------|-----------|

#### Community Amenities

|                  |        |
|------------------|--------|
| Land & Buildings | 90,000 |
|------------------|--------|

#### Recreation and Culture

|                  |           |
|------------------|-----------|
| Land & Buildings | 2,834,000 |
|------------------|-----------|

|                               |         |
|-------------------------------|---------|
| Infrastructure Assets - Other | 161,700 |
|-------------------------------|---------|

|  |         |
|--|---------|
| Infrastructure Assets - Parks and Reserves | 175,000 |
|--|---------|

#### Transport

|                   |         |
|-------------------|---------|
| Plant & Equipment | 582,900 |
|-------------------|---------|

|                               |           |
|-------------------------------|-----------|
| Infrastructure Assets - Roads | 1,989,000 |
|-------------------------------|-----------|

|                                  |           |
|----------------------------------|-----------|
| Infrastructure Assets - Drainage | 1,129,000 |
|----------------------------------|-----------|

|                               |         |
|-------------------------------|---------|
| Infrastructure Assets - Other | 155,000 |
|-------------------------------|---------|

|                                   |         |
|-----------------------------------|---------|
| Infrastructure Assets - Footpaths | 313,400 |
|-----------------------------------|---------|

#### Other Property and Services

|                         |         |
|-------------------------|---------|
| Furniture and Equipment | 116,700 |
|-------------------------|---------|

#### Airports

|                               |        |
|-------------------------------|--------|
| Infrastructure Assets - Other | 57,000 |
|-------------------------------|--------|

|                    |        |
|--------------------|--------|
| Land and Buildings | 40,000 |
|--------------------|--------|

|  |            |
|--|------------|
|  | 10,184,400 |
|--|------------|

### By Class

|                    |           |
|--------------------|-----------|
| Land and Buildings | 5,500,200 |
|--------------------|-----------|

|                               |           |
|-------------------------------|-----------|
| Infrastructure Assets - Roads | 1,989,000 |
|-------------------------------|-----------|

|  |         |
|--|---------|
| Infrastructure Assets - Parks and Reserves | 175,000 |
|--|---------|

|                                  |           |
|----------------------------------|-----------|
| Infrastructure Assets - Drainage | 1,129,000 |
|----------------------------------|-----------|

|                               |         |
|-------------------------------|---------|
| Infrastructure Assets - Other | 373,700 |
|-------------------------------|---------|

|                                   |         |
|-----------------------------------|---------|
| Infrastructure Assets - Footpaths | 313,400 |
|-----------------------------------|---------|

|                     |         |
|---------------------|---------|
| Plant and Equipment | 582,900 |
|---------------------|---------|

|                         |         |
|-------------------------|---------|
| Furniture and Equipment | 121,200 |
|-------------------------|---------|

|  |            |
|--|------------|
|  | 10,184,400 |
|--|------------|

# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007



## 4. DISPOSALS OF ASSETS

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

| By Program                         | Net Book Value    | Sale Proceeds     | Profit(Loss)      |
|------------------------------------|-------------------|-------------------|-------------------|
|                                    | 2006/07<br>BUDGET | 2006/07<br>BUDGET | 2006/07<br>BUDGET |
|                                    | \$                | \$                | \$                |
| <b>Housing</b>                     |                   |                   |                   |
| 23 Boobialla Way                   | \$50,100          | \$300,000         | \$249,900         |
| 29 Boobialla Way                   | \$44,100          | \$300,000         | \$255,900         |
| <b>Transport</b>                   |                   |                   |                   |
| 1BJN958 2x4 S/C Hilux Ute          | \$6,100           | \$11,400          | \$5,300           |
| WY 37 4x4 D/C Hilux                | \$26,400          | \$21,400          | (\$5,000)         |
| WY 10650 4x4 Triton Ute            | \$8,400           | \$11,900          | \$3,500           |
| WY 11194 S/C L/Cruiser Ute         | \$17,900          | \$27,800          | \$9,900           |
| WY 9412 JD Ride on Mower           | \$1,100           | \$8,500           | \$7,400           |
| 1APW393 Kubota Tractor             | \$34,200          | \$38,000          | \$3,800           |
| WY9901 Excavator                   | \$66,900          | \$60,000          | (\$6,900)         |
| <b>Other Property and Services</b> |                   |                   |                   |
| Wyndham Prison/Caravan park        | \$323,800         | \$314,000         | (\$9,800)         |
|                                    | \$579,000         | \$1,093,000       | \$514,000         |

| By Class                    | Net Book Value    | Sale Proceeds     | Profit(Loss)      |
|-----------------------------|-------------------|-------------------|-------------------|
|                             | 2006/07<br>BUDGET | 2006/07<br>BUDGET | 2006/07<br>BUDGET |
|                             | \$                | \$                | \$                |
| <b>Plant and Equipment</b>  |                   |                   |                   |
| 1BJN958 2x4 S/C Hilux Ute   | \$6,100           | \$11,400          | \$5,300           |
| WY 37 4x4 D/C Hilux         | \$26,400          | \$21,400          | (\$5,000)         |
| WY 10650 4x4 Triton Ute     | \$8,400           | \$11,900          | \$3,500           |
| WY 11194 S/C L/Cruiser Ute  | \$17,900          | \$27,800          | \$9,900           |
| WY 9412 JD Ride on Mower    | \$1,100           | \$8,500           | \$7,400           |
| 1APW393 Kubota Tractor      | \$34,200          | \$38,000          | \$3,800           |
| WY9901 Excavator            | \$66,900          | \$60,000          | (\$6,900)         |
| <b>Land and Buildings</b>   |                   |                   |                   |
| 23 Boobialla Way            | \$50,100          | \$300,000         | \$249,900         |
| 29 Boobialla Way            | \$44,100          | \$300,000         | \$255,900         |
| Wyndham Prison/Caravan park | \$323,800         | \$314,000         | (\$9,800)         |
|                             | \$ 579,000        | \$ 1,093,000      | \$ 514,000        |

### Summary

Profit on Asset Disposals  
Loss on Asset Disposals

| 2006/07<br>BUDGET |
|-------------------|
| \$                |
| \$ 535,700        |
| \$ (21,700)       |
| \$ 514,000        |

Budget 2006/07

# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007

## 5. INFORMATION ON BORROWINGS

### (a) Debenture Repayments

| Particulars                             | Principal<br>1-Jul-06 | New<br>Loans | Principal<br>Repayments |                         | Principal<br>Outstanding |                         | Interest<br>Repayments  |                         |
|---|-----------------------|--------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
|   |                       |              | 2006/07<br>Budget<br>\$ | 2005/06<br>Actual<br>\$ | 2006/07<br>Budget<br>\$  | 2005/06<br>Actual<br>\$ | 2006/07<br>Budget<br>\$ | 2005/06<br>Actual<br>\$ |
| <b>Welfare and Education</b>            | 950,000               |              | 26,120                  | 0                       | 923,880                  | 950,000                 | 55,390                  | 0                       |
| L117 Kununurra Childcare Centre         |                       |              |                         |                         |                          |                         |                         |                         |
| <b>Housing</b>                          | 142,320               |              | 7,850                   | 7,390                   | 134,470                  | 142,320                 | 8,620                   | 6,010                   |
| L115 Staff Housing                      |                       |              |                         |                         |                          |                         |                         |                         |
| <b>Recreation and Culture</b>           | 29,410                |              | 19,280                  | 18,050                  | 10,130                   | 29,410                  | 1,650                   | 1,960                   |
| *L109 Ord River Sports Club             | 0                     |              | 0                       | 13,360                  | 0                        | 0                       | 0                       | 380                     |
| L111 KNX Historical Society             | 795,220               |              | 43,890                  | 41,310                  | 751,330                  | 795,220                 | 48,160                  | 33,570                  |
| L113 KNX Aquatic Centre Refurbishment   | 333,570               |              | 18,410                  | 17,330                  | 315,160                  | 333,570                 | 20,200                  | 14,800                  |
| L114 Wyndham Recreation Centre          |                       | 250,000      | 6,540                   | 0                       | 243,460                  | 0                       | 15,680                  | 0                       |
| L118 Kununurra Youth Centre             |                       | 200,000      | 2,650                   |                         | 197,350                  |                         | 6,000                   |                         |
| L119 Library Extension                  |                       |              |                         |                         |                          |                         |                         |                         |
| <b>Transport</b>                        | 0                     |              | 0                       | 25,050                  | 0                        | 0                       | 0                       | 710                     |
| L112 Parking Land                       |                       |              |                         |                         |                          |                         |                         |                         |
| <b>Economic Services</b>                | 30,690                |              | 11,740                  | 11,080                  | 18,950                   | 30,690                  | 1,640                   | 1,150                   |
| *L104 Tourism House                     | 16,310                |              | 3,100                   | 12,560                  | 13,210                   | 16,310                  | 910                     | 1,210                   |
| *L116 Agricultural Society Caravan Park |                       |              |                         |                         |                          |                         |                         |                         |
| <b>Other Property and Services</b>      | 35,940                |              | 17,440                  | 16,440                  | 18,500                   | 35,940                  | 1,900                   | 2,650                   |
| L96 KNX Depot                           |                       |              |                         |                         |                          |                         |                         |                         |
|   | 2,333,460             | 450,000      | 157,020                 | 162,570                 | 2,626,440                | 2,333,460               | 160,150                 | 62,440                  |

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

## Notes to and Forming Part of the Budget

FOR THE YEAR ENDED 30TH JUNE 2007

### 5. INFORMATION ON BORROWINGS (Continued)

#### (b) New Debentures - 2006/07

| Particulars/Purpose           | Amount Borrowed |         | Institution | Loan Type | Term (Years) | Total Interest & Charges | Interest Rate | Amount Used |         | Balance Unspent \$ |
|-------------------------------|-----------------|---------|-------------|-----------|--------------|--------------------------|---------------|-------------|---------|--------------------|
|                               | Actual          | Budget  |             |           |              |                          |               | Actual      | Budget  |                    |
| <b>Recreation and Culture</b> |                 |         |             |           |              |                          |               |             |         |                    |
| Kununurra Youth Centre        | 250,000         | 250,000 | WATC        | Debenture | 20           | 194,470                  | 6.35          | 250,000     | 250,000 |                    |
| Library Extension             | 200,000         | 200,000 | WATC        | Debenture | 20           | 146,100                  | 6.00          | 200,000     | 200,000 |                    |

#### (c) Unspent Debentures

Council has \$950,00 of unspent debenture funds as at 30th June 2006, it is expected to have no unspent debenture funds as at 30th June 2007.

#### (d) Overdraft

Council utilised an overdraft facility during the financial year 2005/2006 of \$1,000,000 held with BankWest.

It is not anticipated that this facility will be required to be utilised during 2006/07.



# Notes to and Forming Part of the Budget

FOR THE YEAR ENDED 30TH JUNE 2007

|  | NOTE | 2006/07<br>Budget<br>\$ | 2005/06<br>Actual<br>\$ | 2005/06<br>Budget<br>\$ |
|--|------|-------------------------|-------------------------|-------------------------|
| <b>6. RESERVES</b>                     |      |                         |                         |                         |
| <b>Cash Backed Reserves</b>            |      |                         |                         |                         |
| <b>(a) Waste Management</b>            |      |                         |                         |                         |
| Opening Balance                        |      | 89,760                  | 240,930                 | 378,454                 |
| Amount Set Aside / Transfer to Reserve |      | 59,600                  | 12,830                  | 11,500                  |
| Amount Used / Transfer from Reserve    |      | <u>(108,500)</u>        | <u>(164,000)</u>        | <u>(54,600)</u>         |
|  |      | <u>40,860</u>           | <u>89,760</u>           | <u>335,354</u>          |
| <b>(b) Airport General</b>             |      |                         |                         |                         |
| Opening Balance                        |      | 1,998,390               | 1,756,490               | 1,825,460               |
| Amount Set Aside / Transfer to Reserve |      | 576,500                 | 487,500                 | 536,700                 |
| Amount Used / Transfer from Reserve    |      | <u>(194,500)</u>        | <u>(245,600)</u>        | <u>(158,500)</u>        |
|  |      | <u>2,380,390</u>        | <u>1,998,390</u>        | <u>2,203,660</u>        |
| <b>(c) Plant and Equipment</b>         |      |                         |                         |                         |
| Opening Balance                        |      | 338,350                 | 321,250                 | 320,641                 |
| Amount Set Aside / Transfer to Reserve |      | 17,500                  | 17,100                  | 11,400                  |
| Amount Used / Transfer from Reserve    |      | <u>(100,000)</u>        | <u>0</u>                | <u>0</u>                |
|  |      | <u>255,850</u>          | <u>338,350</u>          | <u>332,041</u>          |
| <b>(d) Tourism Infrastructure</b>      |      |                         |                         |                         |
| Opening Balance                        |      | 4,910                   | 4,660                   | 4,657                   |
| Amount Set Aside / Transfer to Reserve |      | 270                     | 250                     | 200                     |
| Amount Used / Transfer from Reserve    |      | <u>0</u>                | <u>0</u>                | <u>0</u>                |
|  |      | <u>5,180</u>            | <u>4,910</u>            | <u>4,857</u>            |
| <b>(e) Recreation Participation</b>    |      |                         |                         |                         |
| Opening Balance                        |      | 15,170                  | 14,400                  | 14,373                  |
| Amount Set Aside / Transfer to Reserve |      | 800                     | 770                     | 500                     |
| Amount Used / Transfer from Reserve    |      | <u>0</u>                | <u>0</u>                | <u>0</u>                |
|  |      | <u>15,970</u>           | <u>15,170</u>           | <u>14,873</u>           |
| <b>(f) Leisure Centre</b>              |      |                         |                         |                         |
| Opening Balance                        |      | 55,240                  | 52,440                  | 52,341                  |
| Amount Set Aside / Transfer to Reserve |      | 2,900                   | 2,800                   | 1,900                   |
| Amount Used / Transfer from Reserve    |      | <u>(20,000)</u>         | <u>0</u>                | <u>0</u>                |
|  |      | <u>38,140</u>           | <u>55,240</u>           | <u>54,241</u>           |
| <b>(g) Parking</b>                     |      |                         |                         |                         |
| Opening Balance                        |      | 125,440                 | 185,080                 | 259,581                 |
| Amount Set Aside / Transfer to Reserve |      | 10,100                  | 9,860                   | 9,200                   |
| Amount Used / Transfer from Reserve    |      | <u>(60,000)</u>         | <u>(69,500)</u>         | <u>0</u>                |
|  |      | <u>75,540</u>           | <u>125,440</u>          | <u>268,781</u>          |

# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007

|   | NOTE | 2006/07<br>Budget<br>\$ | 2005/06<br>Actual<br>\$ | 2005/06<br>Budget<br>\$ |
|---|------|-------------------------|-------------------------|-------------------------|
| <b>6. RESERVES</b> Continued                  |      |                         |                         |                         |
| <b>Cash Backed Reserves</b>                   |      |                         |                         |                         |
| <b>(h) Non-Portable Water</b>                 |      |                         |                         |                         |
| Opening Balance                               |      | 59,850                  | 56,850                  | 56,738                  |
| Amount Set Aside / Transfer to Reserve        |      | 3,200                   | 3,000                   | 2,000                   |
| Amount Used / Transfer from Reserve           |      | 0                       | 0                       | 0                       |
|   |      | <u>63,050</u>           | <u>59,850</u>           | <u>58,738</u>           |
| <b>(j) Civic Buildings</b>                    |      |                         |                         |                         |
| Opening Balance                               |      | 0                       | 0                       | 0                       |
| Amount Set Aside / Transfer to Reserve        |      | 0                       | 0                       | 301,800                 |
| Amount Used / Transfer from Reserve           |      | 0                       | 0                       | (250,000)               |
|   |      | <u>0</u>                | <u>0</u>                | <u>51,800</u>           |
| <b>(k) East Kimberley Tourism</b>             |      |                         |                         |                         |
| Opening Balance                               |      | 57,000                  | 44,600                  | 44,517                  |
| Amount Set Aside / Transfer to Reserve        |      | 13,100                  | 12,400                  | 1,600                   |
| Amount Used / Transfer from Reserve           |      | 0                       | 0                       | 0                       |
|   |      | <u>70,100</u>           | <u>57,000</u>           | <u>46,117</u>           |
| <b>(m) Foreshore Reserve</b>                  |      |                         |                         |                         |
| Opening Balance                               |      | 17,450                  | 11,750                  | 12,295                  |
| Amount Set Aside / Transfer to Reserve        |      | 8,100                   | 5,700                   | 12,600                  |
| Amount Used / Transfer from Reserve           |      | 0                       | 0                       | 0                       |
|   |      | <u>25,550</u>           | <u>17,450</u>           | <u>24,895</u>           |
| <b>(n) Public Open Space Reserve</b>          |      |                         |                         |                         |
| Opening Balance                               |      | 0                       | 0                       | 0                       |
| Amount Set Aside / Transfer to Reserve        |      | 0                       | 0                       | 310,600                 |
| Amount Used / Transfer from Reserve           |      | 0                       | 0                       | 0                       |
|   |      | <u>0</u>                | <u>0</u>                | <u>310,600</u>          |
| <b>(o) Information Technology Replacement</b> |      |                         |                         |                         |
| Opening Balance                               |      | 7,200                   | 30,600                  | 32,011                  |
| Amount Set Aside / Transfer to Reserve        |      | 300                     | 1,600                   | 200                     |
| Amount Used / Transfer from Reserve           |      | 0                       | (25,000)                | (25,000)                |
|   |      | <u>7,500</u>            | <u>7,200</u>            | <u>7,211</u>            |
| <b>(p) Staff Entitlement</b>                  |      |                         |                         |                         |
| Opening Balance                               |      | 75,860                  | 72,060                  | 86,567                  |
| Amount Set Aside / Transfer to Reserve        |      | 4,200                   | 3,800                   | 1,600                   |
| Amount Used / Transfer from Reserve           |      | (5,100)                 | 0                       | (40,800)                |
|   |      | <u>74,960</u>           | <u>75,860</u>           | <u>47,367</u>           |

# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007

|  | NOTE | 2006/07<br>Budget | 2005/06<br>Actual | 2005/06<br>Budget |
|--|------|-------------------|-------------------|-------------------|
|  |      | \$                | \$                | \$                |

## 6. RESERVES *Continued* Cash Backed Reserves

### (q) Staff Housing

|  |  |               |               |            |
|--|--|---------------|---------------|------------|
| Opening Balance                        |  | 15,650        | 200,000       | 200,856    |
| Amount Set Aside / Transfer to Reserve |  | 550           | 15,650        | 0          |
| Amount Used / Transfer from Reserve    |  | 0             | (200,000)     | (200,000)  |
|  |  | <u>16,200</u> | <u>15,650</u> | <u>856</u> |

### (r) Recreation Hardcourts

|  |  |               |               |               |
|--|--|---------------|---------------|---------------|
| Opening Balance                        |  | 31,100        | 0             | 0             |
| Amount Set Aside / Transfer to Reserve |  | 1,500         | 31,100        | 31,100        |
| Amount Used / Transfer from Reserve    |  | 0             | 0             | 0             |
|  |  | <u>32,600</u> | <u>31,100</u> | <u>31,100</u> |

|                                   |  |                  |                  |                  |
|-----------------------------------|--|------------------|------------------|------------------|
| <b>Total Cash Backed Reserves</b> |  | <u>3,101,890</u> | <u>2,891,370</u> | <u>3,792,491</u> |
|-----------------------------------|--|------------------|------------------|------------------|

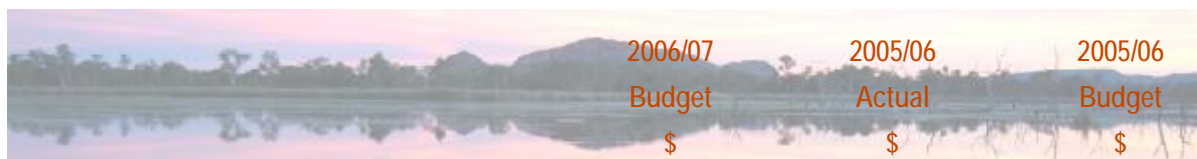
All of the above reserve accounts are to be supported by money held in financial institutions.



# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007



|  | 2006/07<br>Budget | 2005/06<br>Actual | 2005/06<br>Budget |
|--|-------------------|-------------------|-------------------|
|  | \$                | \$                | \$                |

## 6. RESERVES (Continued)

### Summary of Transfers

#### To Cash Backed Reserves

#### Transfers to Reserves

|                          |                |                |                  |
|--------------------------|----------------|----------------|------------------|
| Waste Management         | 59,600         | 12,830         | 11,500           |
| Airport General          | 576,500        | 487,500        | 536,700          |
| Plant and Equipment      | 17,500         | 17,100         | 11,400           |
| Tourism Infrastructure   | 270            | 250            | 200              |
| Recreation Participation | 800            | 770            | 500              |
| Leisure Centre           | 2,900          | 2,800          | 1,900            |
| Parking                  | 10,100         | 9,860          | 9,200            |
| Non-Portable Water       | 3,200          | 3,000          | 2,000            |
| Civic Buildings          | 0              | 0              | 301,800          |
| East Kimberley Tourism   | 13,100         | 12,400         | 1,600            |
| Foreshore Reserve        | 8,100          | 5,700          | 12,600           |
| Public Open Space        | 0              | 0              | 310,600          |
| Information Technology   | 300            | 1,600          | 200              |
| Staff Entitlement        | 4,200          | 3,800          | 1,600            |
| Staff Housing            | 550            | 15,650         | 0                |
| Recreation Hardcourts    | 1,500          | 31,100         | 31,100           |
|                          | <u>698,620</u> | <u>604,360</u> | <u>1,232,900</u> |

#### Transfers from Reserves

|                                   |                  |                  |                  |
|-----------------------------------|------------------|------------------|------------------|
| Waste Management                  | (108,500)        | (164,000)        | (54,600)         |
| Airport General                   | (194,500)        | (245,600)        | (158,500)        |
| Plant and Equipment               | (100,000)        | 0                | 0                |
| Tourism Infrastructure            | 0                | 0                | 0                |
| Recreation Participation          | 0                | 0                | 0                |
| Leisure Centre                    | (20,000)         | 0                | 0                |
| Parking                           | (60,000)         | (69,500)         | 0                |
| Non-Portable Water                | 0                | 0                | 0                |
| Civic Buildings                   | 0                | 0                | (250,000)        |
| East Kimberley Tourism            | 0                | 0                | 0                |
| Foreshore Reserve                 | 0                | 0                | 0                |
| Public Open Space                 | 0                | 0                | 0                |
| Information Technology            | 0                | (25,000)         | (25,000)         |
| Staff Entitlement                 | (5,100)          | 0                | (40,800)         |
| Staff Housing                     | 0                | (200,000)        | (200,000)        |
| Recreation Hardcourts             | 0                | 0                | 0                |
|                                   | <u>(488,100)</u> | <u>(704,100)</u> | <u>(728,900)</u> |
| Total Transfer to/(from) Reserves | <u>210,520</u>   | <u>(99,740)</u>  | <u>504,000</u>   |

FOR THE YEAR ENDED 30TH JUNE 2007



## 6. RESERVES (Continued)

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

### Waste Management

This reserve is for the upgrade and rationalisation of Refuse Disposal Facilities within the Shire.

### Airport General

This reserve is for the improvement of Council's airport facilities, and also acts as the "float" for transferring the profit or loss on the operations of the airports inline with Council Policy F4

### Plant and Equipment Replacement

This reserve is for the purchase of major plant and equipment

### Tourism Infrastructure

This reserve is for the infrastructure projects intended to improve the attractiveness of the Shire to visitors

### Recreation Participation

This reserve is for projects that encourage an increase in recreation participation for residents of the Shire.

### Leisure Centre

This reserve is for the capital maintenance and upgrading of the Kununurra Leisure Centre

### Parking

This Reserve is for the land purchase and/or the construction and maintenance of vehicle parking facilities with the Shire.

### Non-Potable Water

This reserve is for the development of non-potable water supply in Wyndham

### Civic Buildings

This reserve is for the construction and/or capital maintenance of Civic Buildings within the Shire.

### East Kimberley Tourism

This is for the capital maintenance and/or upgrading of the East Kimberley Tourism House.

### Foreshore Reserve

This reserve is for maintaining the foreshore of Lake Kununurra, funded from the contributions of leases on portion of Reserve 41812

### Public Open Space Reserve

This reserve is for the purpose of maintaining and developing Public Open Space within the townsites of Kununurra and Wyndham

### Information Technology Replacement

This reserve is for the purpose of replacing the shire's information technology network, communication equipment, hardware and software

### Staff Entitlement

This reserve is to provide for Shire employee entitlements

### Staff Housing

This reserve is for the purpose of providing for staff housing requirements

### Recreation Hardcourts

This Reserve is for purpose of providing for future capital upgrade of Recreational Hardcourts

FOR THE YEAR ENDED 30TH JUNE 2007



## 7. NET CURRENT ASSETS

### Composition of Estimated Net Current Asset Position

#### CURRENT ASSETS

|                     |                  |                  |
|---------------------|------------------|------------------|
| Cash - Unrestricted | (385,389)        | 2,722,931        |
| Cash - Restricted   | 3,101,890        | 2,891,370        |
| Receivables         | 850,110          | 969,109          |
| Inventories         | 9,100            | 7,300            |
|                     | <u>3,575,711</u> | <u>6,590,710</u> |

#### LESS: CURRENT LIABILITIES

|                         |                  |                  |
|-------------------------|------------------|------------------|
| Payables and Provisions | <u>(473,821)</u> | <u>(428,219)</u> |
|-------------------------|------------------|------------------|

|                            |           |           |
|----------------------------|-----------|-----------|
| NET CURRENT ASSET POSITION | 3,101,890 | 6,162,491 |
|----------------------------|-----------|-----------|

|                         |                    |                    |
|-------------------------|--------------------|--------------------|
| Less: Cash - Restricted | <u>(3,101,890)</u> | <u>(2,891,370)</u> |
|-------------------------|--------------------|--------------------|

|                                      |          |                  |
|--------------------------------------|----------|------------------|
| ESTIMATED SURPLUS/(DEFICIENCY) C/FWD | <u>0</u> | <u>3,271,121</u> |
|--------------------------------------|----------|------------------|

The estimated surplus/(deficiency) c/fwd in the 2005/06 actual column represents the surplus (deficit) brought forward as at 1 July 2006.

The estimated surplus/(deficiency) c/fwd in the 2006/07 budget column represents the surplus (deficit) carried forward as at 30 June 2007.



Budget 2006/2007

8. RATING INFORMATION - 2006/07 FINANCIAL YEAR

| RATE TYPE                                     | Rate in \$ | Number of Properties | Rateable Value \$ | 2006/07 Budgeted Rate Revenue \$ | 2006/07 Budgeted Interim Rates \$ | 2006/07 Budgeted Back Rates \$ | 2006/07 Budgeted Total Revenue \$ | 2005/06 Actual \$ |
|---|------------|----------------------|-------------------|----------------------------------|-----------------------------------|--------------------------------|-----------------------------------|-------------------|
| <b>Differential General Rate</b>              |            |                      |                   |                                  |                                   |                                |                                   |                   |
| GRV - Townsites                               | 0.093927   | 1,366                | 27,857,877        | 2,616,618                        | 30,000                            | 0                              | 2,646,618                         | 2,306,929         |
| GRV - Other                                   | 0.093927   | 3                    | 117,030           | 10,992                           | 0                                 | 0                              | 10,992                            | 8,946             |
| <b>Differential General Rate</b>              |            |                      |                   |                                  |                                   |                                |                                   |                   |
| UV - Rural A                                  | 0.006367   | 82                   | 58,205,000        | 370,591                          | 5,000                             | 0                              | 375,591                           | 360,708           |
| UV - Rural B                                  | 0.008950   | 100                  | 21,318,000        | 190,796                          | 0                                 | 0                              | 190,796                           | 173,641           |
| UV - Rural Living                             | 0.011811   | 91                   | 10,375,000        | 122,539                          | 0                                 | 0                              | 122,539                           | 115,914           |
| Pastoral                                      | 0.069708   | 27                   | 2,468,832         | 172,097                          | 0                                 | 0                              | 172,097                           | 170,558           |
| Mining Improved                               | 0.087238   | 4                    | 196,199           | 17,116                           | 0                                 | 0                              | 17,116                            | 0                 |
| Mining Unimproved                             | 0.087238   | 112                  | 2,667,584         | 232,715                          | 10,000                            | 0                              | 242,715                           | 268,463           |
| <b>Sub-Totals</b>                             |            | 1,785                | 123,205,522       | 3,733,465                        | 45,000                            | 0                              | 3,778,465                         | 3,405,159         |
| <b>Minimum Rates</b>                          |            |                      |                   |                                  |                                   |                                |                                   |                   |
| GRV - Townsites                               | 650.00     | 282                  | 1,153,265         | 183,300                          | 0                                 | 0                              | 183,300                           | 204,600           |
| GRV - Other                                   | 650.00     | 0                    | 0                 | 0                                | 0                                 | 0                              | 0                                 | 0                 |
| UV - Rural A                                  | 750.00     | 15                   | 893,172           | 11,250                           | 0                                 | 0                              | 11,250                            | 11,250            |
| UV - Rural B                                  | 750.00     | 0                    | 0                 | 0                                | 0                                 | 0                              | 0                                 | 0                 |
| UV - Rural Living                             | 750.00     | 0                    | 0                 | 0                                | 0                                 | 0                              | 0                                 | 0                 |
| Pastoral                                      | 750.00     | 6                    | 31,049            | 4,500                            | 0                                 | 0                              | 4,500                             | 6,000             |
| Mining Improved                               | 750.00     | 1                    | 8,052             | 750                              | 0                                 | 0                              | 750                               | 0                 |
| Mining Unimproved                             | 750.00     | 111                  | 268,624           | 83,250                           | 0                                 | 0                              | 83,250                            | 94,500            |
| <b>Sub-Totals</b>                             |            | 415                  | 2,354,162         | 326,100                          | 0                                 | 0                              | 283,050                           | 316,350           |
| <b>Specified Area Rates</b><br>(Refer note 9) |            |                      |                   |                                  |                                   |                                |                                   |                   |
|   |            |                      |                   |                                  |                                   |                                | 4,061,515                         | 3,721,509         |
|   |            |                      |                   |                                  |                                   |                                | 0                                 | 0                 |
| <b>Discounts</b>                              |            |                      |                   |                                  |                                   |                                | 4,061,515                         | 3,721,509         |
|   |            |                      |                   |                                  |                                   |                                | -136,000                          | -126,936          |
| <b>Totals</b>                                 |            |                      |                   |                                  |                                   |                                | 3,925,515                         | 3,594,573         |

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

The general rates detailed above for the 2006/07 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 bearing 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.

# Notes to and Forming Part of the Budget

FOR THE YEAR ENDED 30TH JUNE 2007



|  | 2006/07<br>Budget | 2005/06<br>Actual |
|--|-------------------|-------------------|
|  | \$                | \$                |

## 9. SPECIFIED AREA RATE - 2006/07 FINANCIAL YEAR

The Shire of Wyndham East Kimberley did not have any specified area rates for 2005/2006 and does not plan to raise any specified area rates in 2006/2007.

## 10. SERVICE CHARGES - 2006/07 FINANCIAL YEAR

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



## 11. FEES & CHARGES REVENUE

|                           |                  |                  |
|---------------------------|------------------|------------------|
| Governance                | 250              | 60               |
| General Purpose Funding   | 0                | 0                |
| Law, Order, Public Safety | 13,500           | 14,500           |
| Health                    | 28,350           | 32,300           |
| Education and Welfare     | 57,000           | 56,000           |
| Housing                   | 0                | 0                |
| Community Amenities       | 39,900           | 42,800           |
| Recreation & Culture      | 269,800          | 227,000          |
| Transport                 | 0                | 0                |
| Economic Services         | 76,300           | 68,000           |
| Other Property & Services | 6,100            | 7,000            |
| Airports                  | 1,205,000        | 1,215,000        |
|                           | <u>1,696,200</u> | <u>1,662,660</u> |

## 12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS - 2006/07 FINANCIAL YEAR

A discount of 5% of the current rates levied (excludes service charges) applies if all rates accounts are paid in full on or before 4.00pm on the 29 September 2006.

The total value of the discount is estimated to be \$136,000.

Apart from the discount offered on rates, no other discounts or concessions are incorporated within the budget.



# Notes to and Forming Part of the Budget

Continued



## 13. INTEREST CHARGES AND INSTALMENTS - 2006/07 FINANCIAL YEAR

### Late Payment Penalty

A charge of 11% calculated daily at 0.03013% by simple interest will apply as follows:

No installment option taken - Interest shall begin to accrue on Rates and Rubbish Charges that remain unpaid at 4pm on the 29th September 2006. Eligible pensioners are exempt.

Installment Option taken - Interest shall begin to accrue daily on any rates installment payment that remains unpaid after the due date of the installment and continue to accrue until such time as the installment is paid. Eligible Pensioners are exempt.

Interest on Rates and/or Rubbish Charge arrears will continue to accrue each day until arrears are paid. The estimated income for penalty is \$35,000.

### Installment Plan:

The following rate installment options are available during the reporting period:

#### Option One

Full payment of rates and charges, including arrears to be paid on or before 29 September 2006. See note 12 for discount provisions under this option.

#### Option Two (two installments)

The first installment is due to be received on or before and includes all arrears and half the current rates and Emergency Services Levy and rubbish charges. The second installment will be due on 24 November 2006.

#### Option Three (four installments)

The first installment is due to be received on or before and includes all arrears and quarter of the current rates, Emergency Services Levy and rubbish charges. The second, third and fourth installment will be due on 24 November 2006, 12 January 2006 &

The cost of installment plans will comprise of simple interest of 5.5%p.a. calculated from the date the first installment is due, together with an administration fee of \$5.00 for each installment notice (ie \$15.00 for option 3).

Upon application, Council may accept payment by way of other than one, two or four installments (subject to agreement by both parties). A single administration fee of \$15.00 will apply for this type of payment. Eligible pensioners are exempt from this charge.

Total revenue to be derived from interest and administration charges from installments is estimated to be \$14,000. Dissected as follows:

|                        | 2006/2007<br>Budget<br>\$ |
|------------------------|---------------------------|
| Administration Charges | 6,000                     |
| Interest Charges       | 8,000                     |
|                        | <u>14,000</u>             |

# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007



|  | 2006/07<br>Budget | 2005/06<br>Actual |
|--|-------------------|-------------------|
|  | \$                | \$                |

## 14. COUNCILLORS REMUNERATION

The following fees, expenses and allowances are to be paid to council members and/or the president.

|                              |               |               |
|------------------------------|---------------|---------------|
| Meeting Fees                 | 45,000        | 42,400        |
| President's Allowance        | 10,000        | 10,000        |
| Deputy President's Allowance | 2,500         | 2,500         |
| Traveling Expenses           | 15,000        | 16,100        |
| Telecommunications Allowance | 9,000         | 9,000         |
|                              | <u>81,500</u> | <u>80,000</u> |




Budget 2006/07 / 2007

# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007



|  | 2006/07<br>Budget<br>\$ | 2005/06<br>Actual<br>\$ | 2005/06<br>Budget<br>\$ |
|--|-------------------------|-------------------------|-------------------------|
|--|-------------------------|-------------------------|-------------------------|

## 15. NOTES TO THE STATEMENT OF CASH FLOWS

### (a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

|                     |                  |                  |                  |
|---------------------|------------------|------------------|------------------|
| Cash - Unrestricted | (385,389)        | 2,722,931        | (49,148)         |
| Cash - Restricted   | <u>3,101,890</u> | <u>2,891,370</u> | <u>3,792,491</u> |
|                     | <u>2,716,501</u> | <u>5,614,301</u> | <u>3,743,343</u> |

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

#### Reserve

|                          |                  |                  |                  |
|--------------------------|------------------|------------------|------------------|
| Waste Management         | 40,860           | 89,760           | 335,354          |
| Airport General          | 2,380,390        | 1,998,390        | 2,203,660        |
| Plant and Equipment      | 255,850          | 338,350          | 332,041          |
| Tourism Infrastructure   | 5,180            | 4,910            | 4,857            |
| Recreation Participation | 15,970           | 15,170           | 14,873           |
| Leisure Centre           | 38,140           | 55,240           | 54,241           |
| Parking                  | 75,540           | 125,440          | 268,781          |
| Non-Portable Water       | 63,050           | 59,850           | 58,738           |
| Civic Buildings          | 0                | 0                | 51,800           |
| East Kimberley Tourism   | 70,100           | 57,000           | 46,117           |
| Foreshore Reserve        | 25,550           | 17,450           | 24,895           |
| Public Open Space        | 0                | 0                | 310,600          |
| Information Technology   | 7,500            | 7,200            | 7,211            |
| Staff Entitlement        | 74,960           | 75,860           | 47,367           |
| Staff Housing            | 16,200           | 15,650           | 856              |
| Recreation Hardcourts    | 32,600           | 31,100           | 31,100           |
|                          | <u>3,101,890</u> | <u>2,891,370</u> | <u>3,792,491</u> |

#### Grants - Contributions

|   |                |                  |          |
|---|----------------|------------------|----------|
| Roads to Recovery                         | 195,400        | 647,900          | 0        |
| Sustainable Regions (Youth Centre)        | 0              | 450,000          | 0        |
| Sustainable Regions (Transport)           | 0              | 26,300           | 0        |
| Kununurra Development Comm (Youth Centre) | 0              | 100,000          | 0        |
| Dept Community Development (Youth Centre) | 0              | 600,000          | 0        |
| NRM Rangelands (Environmental Officer)    | 0              | 125,260          | 0        |
|   | <u>195,400</u> | <u>1,949,460</u> | <u>0</u> |

#### Total Cash Restricted

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
|  | <u>3,297,290</u> | <u>4,840,830</u> | <u>3,792,491</u> |
|--|------------------|------------------|------------------|

# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007



## 15. NOTES TO THE STATEMENT OF CASH FLOWS Continued

### (b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| Net Result   | 3,548,900        | 2,918,120        | 4,543,040        |
| Depreciation                                       | 2,704,800        | 2,554,400        | 2,576,000        |
| (Profit)/Loss on Sale of Asset                     | (514,000)        | (155,000)        | (922,990)        |
| (Increase)/Decrease in Receivables                 | 25,200           | (97,915)         | (27,665)         |
| (Increase)/Decrease in Inventories                 | 3,700            | 6,100            | 0                |
| Increase/(Decrease) in Payables                    | 55,300           | (229,830)        | 87,480           |
| Increase/(Decrease) in Employee Provisions         | 42,600           | 22,400           | 80,289           |
| Grants/Contributions for the Development of Assets | (4,851,620)      | (3,327,360)      | (4,406,200)      |
| <b>Net Cash from Operating Activities</b>          | <b>1,014,880</b> | <b>1,690,915</b> | <b>1,929,954</b> |

### (c) Undrawn Borrowing Facilities Credit Standby Arrangements

|                                      |                  |          |                  |
|--------------------------------------|------------------|----------|------------------|
| Bank Overdraft limit                 | 1,000,000        | 0        | 1,000,000        |
| <b>Total Amount of Credit Unused</b> | <b>1,000,000</b> | <b>0</b> | <b>1,000,000</b> |

### Loan Facilities

|  |   |        |   |
|--|---|--------|---|
| Loan Facilities in use at Balance Date | 0 | 0      | 0 |
| Unused Loan Facilities at Balance Date | 0 | 950000 | 0 |



# Notes to and Forming Part of the Budget

Continued

FOR THE YEAR ENDED 30TH JUNE 2007



## 16. TRUST FUNDS

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

| Detail                   | Balance<br>01-Jul-06<br>\$ | Amounts<br>Received<br>\$ | Amounts<br>Paid<br>(\$) | Balance<br>30-Jun-07<br>\$ |
|--------------------------|----------------------------|---------------------------|-------------------------|----------------------------|
| House Bond - Ossie Henry | 260                        | 0                         | 0                       | 260                        |
| Airport Security Cards   | 1,400                      | 0                         | 0                       | 1,400                      |
|                          | 1,660                      |                           |                         | 1,660                      |



## 17. MAJOR LAND TRANSACTIONS

Its not expected that any major land transactions will occur in 2006/2007

## 18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council operates its Kununurra and Wyndham Airport Operations as a trading undertaking in accordance with section 3.59 of the Local Government Act 1995.

To this end, Airports are identified separately within schedule of accounts (Function 15 refers)

