

# SHIRE OF WANDERING

## BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016



**SHIRE OF WANDERING**  
**BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

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**SHIRE OF WANDERING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Revenue</b>				
Rates	8	785,006	702,314	706,456
Operating Grants, Subsidies and Contributions		396,186	881,393	577,873
Profit on Asset Disposal		148,009		181,779
Fees and Charges	11	726,205	698,107	728,066
Service Charges	10	-	0	0
Interest Earnings	2(a)	18,948	17,159	18,448
Other Revenue		75,904	135,306	139,188
		<u>2,150,258</u>	<u>2,434,279</u>	<u>2,351,810</u>
<b>Expenses</b>				
Employee Costs		(767,839)	(701,264)	(896,466)
Materials and Contracts		(1,101,001)	(810,931)	(1,057,888)
Utility Charges		(63,159)	(64,988)	(66,415)
Depreciation on Non-Current Assets	2(a)	(779,778)	(755,762)	(772,529)
Interest Expenses	2(a)	(8,391)	(2,613)	(2,929)
Insurance Expenses		(99,838)	(108,003)	(111,117)
loss on Disposal of Assets		(926)	0	0
Other Expenditure		-	(19,688)	(16,488)
		<u>(2,820,933)</u>	<u>(2,463,249)</u>	<u>(2,923,832)</u>
		(670,675)	(28,971)	(572,022)
Non-Operating Grants, Subsidies and Contributions		1,197,560	559,684	552,982
Loss on Asset Disposals	4			0
		<u>526,885</u>	<u>530,713</u>	<u>(19,040)</u>
<b>NET RESULT</b>				
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets				0
<b>Total Other Comprehensive Income</b>				<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>526,885</u>	<u>530,713</u>	<u>(19,040)</u>

**Notes:**

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

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

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

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

**SHIRE OF WANDERING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Revenue (Refer Notes 1,2,8 to 13)</b>				
General Purpose Funding		1,051,213	1,481,289	1,241,003
Governance		-		0
Law, Order, Public Safety		24,906	30,175	31,304
Health		1,000	0	0
Education and Welfare		-	0	0
Housing		38,436	22,755	25,935
Community Amenities		68,800	22,539	28,925
Recreation and Culture		8,750	36,906	2,141
Transport		1,743	45,543	44,066
Economic Services		701,373	652,161	671,555
Other Property and Services		106,954	129,371	128,059
		<u>2,003,175</u>	<u>2,420,739</u>	<u>2,172,988</u>
<b>Expenses Excluding</b>				
<b>Finance Costs (Refer Notes 1,2 &amp; 14)</b>				
General Purpose Funding		(69,839)	(99,852)	(71,341)
Governance		(109,810)	(59,082)	(96,709)
Law, Order, Public Safety		(79,333)	(68,767)	(97,487)
Health		(29,462)	(25,229)	(26,307)
Education and Welfare		(8,950)	(3,472)	(4,752)
Housing		(27,628)	(43,124)	(62,886)
Community Amenities		(253,344)	(130,390)	(162,518)
Recreation & Culture		(177,056)	(147,302)	(164,308)
Transport		(1,069,510)	(1,143,866)	(1,183,917)
Economic Services		(802,749)	(770,367)	(866,799)
Other Property and Services		(193,250)	28,202	(186,806)
		<u>(2,820,932)</u>	<u>0</u>	<u>(2,923,830)</u>
<b>Finance Costs (Refer Notes 2 &amp; 5)</b>				
General Purpose Funding			0	0
Governance			0	0
Law, Order, Public Safety			0	0
Health			0	0
Education and Welfare			0	0
Housing			(19,019)	(2,929)
Community Amenities			0	0
Recreation & Culture			0	0
Transport			0	0
Economic Services			0	0
Other Property and Services			0	0
		<u>0</u>	<u>(19,019)</u>	<u>(2,929)</u>
<b>Non-operating Grants, Subsidies and Contributions</b>				
General Purpose Funding			0	0
Governance			0	0
Law, Order, Public Safety			0	0
Health			0	0
Education and Welfare			53,000	0
Housing			0	0
Community Amenities			0	0
Recreation & Culture			34,461	36,857
Transport		1,197,560	504,782	516,095
Economic Services			0	0
Other Property and Services	4		0	0
		<u>1,199,464</u>	<u>592,243</u>	<u>552,952</u>

**Profit/(Loss) On****Disposal Of Assets (Refer Note 4)**

General Purpose Funding			0
Governance			0
Law, Order, Public Safety			0
Health			0
Education and Welfare			0
Housing	145,179	0	181,779
Community Amenities			0
Recreation & Culture			0
Transport			0
Economic Services			0
Other Property and Services	1,904		0
	<u>147,083</u>	<u>0</u>	<u>181,779</u>
<b>NET RESULT</b>	<b>526,885</b>	<b>530,713</b>	<b>(19,040)</b>
<b>Other Comprehensive Income</b>			
Changes on Revaluation of non-current assets			
<b>Total Other Comprehensive Income</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>	<u><b>526,885</b></u>	<u><b>530,713</b></u>	<u><b>(19,040)</b></u>

**Notes:**

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

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

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

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

**SHIRE OF WANDERING  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		765,006	712,611	714,491
Operating Grants, Subsidies and Contributions		411,186	853,561	577,254
Fees and Charges		726,205	720,648	785,150
Service Charges			0	0
Interest Earnings		18,948	17,159	21,425
Goods and Services Tax Receivable		104,000	12,277	17,851
Other Revenue		75,904	135,306	48,704
		<u>2,101,249</u>	<u>2,451,562</u>	<u>2,164,875</u>
<b>Payments</b>				
Employee Costs		(767,839)	(683,941)	(758,112)
Materials and Contracts		(1,003,392)	(800,142)	(960,510)
Utility Charges		(63,159)	(64,988)	(65,800)
Interest Expenses		(8,391)	(2,613)	(11,826)
Insurance Expenses		(99,838)	(108,003)	(104,062)
Goods and Services Tax		(104,000)	(14,294)	0
Other Expenditure			(19,688)	(4,000)
		<u>(2,046,620)</u>	<u>(1,693,669)</u>	<u>(1,904,310)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<b>54,629</b>	<b>757,893</b>	<b>260,565</b>
<b>Cash Flows from Investing Activities</b>				
<b>Payments</b>				
Payments for Development of Land Held for Resale land & Building	3	(155,000)	(306,369)	(875,500)
Payments for Purchase of Property, Plant & Equipment Furniture & Equipment	3	(101,200)	(14,351)	(331,000)
		(35,500)	(17,763)	0
Payments for Construction of Infrastructure	3	(1,318,235)	(1,327,997)	(1,410,873)
Advances to Community Groups				
		<u>(1,609,935)</u>	<u>(1,666,480)</u>	<u>(2,627,373)</u>
<b>Receipts</b>				
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,197,560	559,684	592,952
Proceeds from Sale of Plant & Equipment	4	66,000	0	30,000
Proceeds from land and building		200,000	0	240,000
		<u>1,463,560</u>	<u>559,684</u>	<u>862,952</u>
<b>Net Cash Used in Investing Activities</b>		<b>(146,375)</b>	<b>(1,106,796)</b>	<b>(1,764,421)</b>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(72,519)	(19,497)	(65,034)
Proceeds from Self Supporting Loans		1,250		2,500
Proceeds from New Debentures	5	0	350,000	350,000
<b>Net Cash Provided By (Used In) Financing Activities</b>		<b>(71,269)</b>	<b>330,503</b>	<b>287,466</b>
<b>Net Increase (Decrease) in Cash Held Cash at Beginning of Year</b>		<b>(163,015)</b>	<b>(22,461)</b>	<b>(340,891)</b>
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<b>602,275</b>	<b>765,290</b>	<b>433,460</b>

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

**SHIRE OF WANDERING  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Revenues</b>	1,2			
Governance				100
General Purpose Funding		266,207	778,976	536,375
Law, Order, Public Safety		24,906	30,175	28,104
Health		1000	-	0
Education and Welfare			53,000	0
Housing		183,615	22,755	249,443
Community Amenities		68,800	22,539	21,756
Recreation and Culture		8,750	36,906	38,857
Transport		1,199,303	565,766	599,095
Economic Services		701,373	652,161	731,554
Other Property and Services		108,858	128,871	39,480
		<u>2,562,812</u>	<u>2,291,148</u>	<u>2,244,764</u>
<b>Expenses</b>	1,2			
Governance		(109,810)	(99,852)	(96,483)
General Purpose Funding		(69,839)	(59,082)	(71,341)
Law, Order, Public Safety		(79,333)	(68,767)	(93,002)
Health		(29,462)	(25,229)	(31,807)
Education and Welfare		(8,950)	(3,472)	(4,752)
Housing		(27,628)	(43,124)	(56,232)
Community Amenities		(253,344)	(130,390)	(138,386)
Recreation & Culture		(177,056)	(147,302)	(124,565)
Transport		(1,069,510)	(1,143,866)	(1,000,316)
Economic Services		(802,749)	(770,367)	(908,092)
Other Property and Services		(193,250)	28,702	(65,019)
		<u>(2,820,932)</u>	<u>(2,462,749)</u>	<u>(2,589,995)</u>
<b>Net Operating Result Excluding Rates</b>		<b>(258,120)</b>	<b>(171,602)</b>	<b>(345,231)</b>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	(147,083)		(221,779)
Depreciation on Assets	2(a)	779,778	755,762	779,778
Movement in Non-Current Staff Leave Provisions				0
Movement in Non-Current Receivables				0
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	3	0		(10,000)
Purchase Land and Buildings	3	(155,000)	(306,370)	(271,000)
Purchase Infrastructure Assets - Roads	3	(1,315,235)	(862,224)	(950,874)
Purchase Infrastructure Assets - Parks	3	0	(294,832)	(310,000)
Purchase Infrastructure Assets - Other	3	(3,000)	(155,012)	(160,000)
Purchase Plant and Equipment	3	(101,200)	(14,351)	(55,000)
Purchase Furniture and Equipment	3	(35,500)	(17,763)	(5,000)
Proceeds from Disposal of Assets	4	266,000	0	270,000
Repayment of Debentures	5	(72,519)	(19,019)	(65,034)
Proceeds from New Debentures	5		350,000	350,000
Self-Supporting Loan Principal Income		1,250	2,500	2,500
Transfers to Reserves (Restricted Assets)	6	(8,150)	(7,847)	(53,443)
Transfers from Reserves (Restricted Assets)	6	20,000	0	0
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	234,500	(196,097)	402,151
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	(9,273)	234,500	61,559
<b>Amount Required to be Raised from General Rate</b>	8	<u>785,006</u>	<u>702,354</u>	<u>706,456</u>

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

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

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

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

**The Local Government Reporting Entity**

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

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

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

**(b) 2014/15 Actual Balances**

Balances shown in this budget as 2014/15 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

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

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

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

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

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

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

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

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

**(f) Superannuation**

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

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



**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

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

**(g) Cash and Cash Equivalents**

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

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

**(h) Trade and Other Receivables**

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

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

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

**(i) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(j) Fixed Assets**

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

***Mandatory Requirement to Revalue Non-Current Assets***

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

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

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

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

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

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

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

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

***Land Under Control***

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

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

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

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

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

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

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

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

***Revaluation***

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

***Transitional Arrangement***

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

***Land Under Roads***

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

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

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

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

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

***Depreciation***

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

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

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

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

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

Buildings	33 to 50 years
Furniture and Equipment	4 to 7 years
Plant and Equipment	4 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
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	30 years

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

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

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

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

***Capitalisation Threshold***

Expenditure on assets under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

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

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

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

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

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

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

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

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

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

***Fair Value Hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

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

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

**Income approach**

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

**Cost approach**

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

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

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

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

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

**(I) Financial Instruments (Continued)**

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

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

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

*(ii) Loans and receivables*

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

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

*(iii) Held-to-maturity investments*

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

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

*(iv) Available-for-sale financial assets*

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

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

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

*(v) Financial liabilities*

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

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

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

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

***Impairment***

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

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

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

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

***Derecognition***

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

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

**(m) Impairment of Assets**

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

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

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



**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

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

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

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

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

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

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

**Other Long-Term Employee Benefits**

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

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

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

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

**(p) Borrowing Costs**

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

**(q) Provisions**

Provisions are recognised when the Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**(r) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Council's intentions to release for sale.

**(s) Comparative Figures**

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

**(t) Budget Comparative Figures**

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

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
(a) <b>Net Result</b>			
The Net Result includes:			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	9,000	7,550	8,500
Other Services	2,250	2,050	2,250
<b>Depreciation</b>			
<b><u>By Program</u></b>			
General Purpose Funding	0	0	0
Governance	110	109	13,000
Law, Order, Public Safety	14,780	14,637	29,694
Health	0	0	0
Education and Welfare	0	0	0
Housing	14,076	15,356	21,285
Community Amenities	6,395	6,358	14,119
Recreation and Culture	28,642	27,146	15,017
Transport	460,340	460,716	457,233
Economic Services	26,690	26,481	11,212
Other Property and Services	228,745	204,958	230,496
	<u>779,778</u>	<u>755,762</u>	<u>792,055</u>
<b><u>By Class</u></b>			
Land and Buildings	82,172	114,683	83,465
Furniture and Equipment	16,841	48,181	17,106
Plant and Equipment	235,964	134,578	239,679
Roads	439,026	453,688	445,938
Footpaths	5,776	4,633	5,867
	<u>779,778</u>	<u>755,762</u>	<u>792,055</u>
<b>Interest Expenses (Finance Costs)</b>			
- Debentures ( <i>refer note 5(a)</i> )	8,391	0	0
	<u>8,391</u>	<u>0</u>	<u>0</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	10,500	6,861	30,120
- Other Funds	8,000	5,507	18,000
Other Interest Revenue ( <i>refer note 13</i> )	2,925	6,000	1,911
	<u>21,425</u>	<u>18,368</u>	<u>50,031</u>

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

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

**COMMUNITY VISION**

A healthy, harmonious and progressive community where all people are willing to contribute and enjoy opportunities to be successful

**GOVERNANCE**

Members expenses and other costs of the Shire that relate to the tasks of assisting Councillors and the public on matters which do not concern specific Council services.

**GENERAL PURPOSE FUNDING**

Rates and their collection; Financial Assistance Grants from Grants Commission; Interest.

**LAW, ORDER, PUBLIC SAFETY**

Community safety initiatives; fire prevention; and animal control.

**HEALTH**

Food and water quality control; septic system inspection.

**EDUCATION AND WELFARE**

Support of school activities and Aged care

**HOUSING**

Provision of general rental accommodation when buildings not required by Staff.

**COMMUNITY AMENITIES**

Rubbish collection services; operation of waste transfer station; administration of the town planning scheme; maintenance of cemeteries; and public conveniences.

**RECREATION AND CULTURE**

Maintenance of halls; Playgrounds, Playing fields and courts; oval and reserves; heritage and history.

**TRANSPORT**

Construction and maintenance of streets, roads, bridges; street lighting; traffic and directional signs; depot maintenance.

**ECONOMIC SERVICES**

Tourism (including caravan park); implementation of building controls; Australia Post agency; noxious weeds, vermin. Management of Wandering CRC , Motor Vehicle licencing agency. Manage fuel facility.

**OTHER PROPERTY & SERVICES**

Private works operations, plant repairs and operation costs and all administration costs.

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

<b>3. ACQUISITION OF ASSETS</b>	<b>2015/16 Budget \$</b>
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
<b>Governance</b>	
Administration Furniture & Equipment	10,500
Land & Buildings	0
<b>General Purpose Funding</b>	
Nil	
<b>Law, Order, Public Safety</b>	
CCTV	25,000
<b>Health</b>	
Nil	
<b>Education and Welfare</b>	
Aged Facilities	44,000
<b>Housing</b>	
13 Dunmall Drive	11,000
Humes Way	0
<b>Community Amenities</b>	
Waste Transfer Station	3,000
<b>Recreation and Culture</b>	
Bowling Green	0
Recreation Park	0
<b>Transport</b>	
Sundry Plant	3,200
Depot Shelter	0
Works Supervisor Utility	35,000
Regional Road Group	495,897
Roads to Recovery	296,412
Blackspot	522,926
Dunmall Drive Drainage	0
Bridges	0
<b>Economic Services</b>	
Caravan Park Ablutions	100,000
<b>Other Property and Services</b>	
Plant & Equipment	63,000
	<b><u>1,609,935</u></b>
<b><u>By Class</u></b>	
Land Held for Resale	0
Land and Buildings	155,000
Infrastructure Assets - Roads	1,315,235
Infrastructure Assets - Parks and Ovals	0
Infrastructure Assets - Other	3,000
Plant and Equipment	101,200
Furniture and Equipment	35,500
	<b><u>1,609,935</u></b>

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- capital expenditure programme
- road replacement programme
- plant replacement programme

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**4. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>2015/16 BUDGET \$</b>	<b>2015/16 BUDGET \$</b>	<b>2015/16 BUDGET \$</b>
<b>Housing</b> 7 Gnowing Street	54,821	200,000	145,179
<b>Transport</b> Works Supervisor Utility	20,170	23,000	2,830
CEO Vehicle	43,926	43,000	(926)
	<b>118,917</b>	<b>266,000</b>	<b>147,083</b>

<b><u>By Class</u></b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>2015/16 BUDGET \$</b>	<b>2015/16 BUDGET \$</b>	<b>2015/16 BUDGET \$</b>
<b>Land &amp; Buildings</b> 7 Gnowing Street	54,821	200,000	145,179
<b>Plant &amp; Equipment</b> Works Supervisor Utility	20,170	23,000	2,830
CEO Vehicle	43,926	43,000	(926)
	<b>118,917</b>	<b>266,000</b>	<b>147,083</b>

**Summary**

	<b>2015/16 BUDGET \$</b>
Profit on Asset Disposals	148,009
Loss on Asset Disposals	(926)
Net Profit on disposal of Assets	<u><u>147,083</u></u>

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**5. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

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

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2015/16 Budget	2014/15 Actual	2015/16 Budget	2014/15 Actual	2015/16 Budget	2014/15 Actual
			\$	\$	\$	\$	\$	\$
Dunmall Drive Residence	330,797		72,519	19,019	258,278		8,391	2,613
	330,797	0	72,519	19,019	258,278	0	8,391	2,613

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

**(b) New Debentures - 2015/16**

Nil

**(c) Unspent Debentures**

Council had no unspent debenture funds as at 30th June 2015 nor is it expected to have unspent debenture funds as at 30th June 2016.

**(d) Overdraft**

Council has overdraft facility of \$200,000

**(e) Credit Card**

Council has a Credit Card facility of \$20,000

**SHIRE OF WANDERING**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2016**

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>6. RESERVES</b>			
<b>(a) Leave Reserve</b>			
Opening Balance	57,773	56,520	56,520
Amount Set Aside / Transfer to Reserve	1200	1,253	0
Transfer from Reserve	(20,000)		
	<u>38,973</u>	<u>57,773</u>	<u>56,520</u>
<b>(b) Plant Reserve</b>			
Opening Balance	264,828	259,083	264,827
Amount Set Aside / Transfer to Reserve	6000	5,744	0
	<u>270,828</u>	<u>264,827</u>	<u>264,827</u>
<b>(c) Building Reserve</b>			
Opening Balance	5,316	5,201	5,316
Amount Set Aside / Transfer to Reserve	150	115	0
	<u>5,466</u>	<u>5,316</u>	<u>5,316</u>
<b>(d) Office Equipment Reserve</b>			
Opening Balance	33,854	33,120	33,854
Amount Set Aside / Transfer to Reserve	800	734	0
	<u>34,654</u>	<u>33,854</u>	<u>33,854</u>
<b>(e) Asset Revaluation Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(f) Recreation Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Reserves C/Fwd</b>	<b>349,920</b>	<b><u>361,770</u></b>	<b><u>360,516</u></b>



**SHIRE OF WANDERING**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2016**

6. RESERVES (Continued)	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>SUMMARY OF RESERVE TRANSFERS</b>			
<b>Transfers to Reserves</b>			
Leave Reserve	1200	1,253	0
Plant Reserve	6000	5,744	0
Building Reserve	150	115	0
Office Equipment Reserve	800	734	0
Asset Revaluation Reserve	0		0
Recreation Reserve	0		0
	8150 0	7846	0
	8150 0	7846	0
<b>Transfers from Reserves</b>			
Leave Reserve	(20,000)		0
Plant Reserve	0		0
Building Reserve	0		0
Office Equipment Reserve	0		0
Asset Revaluation Reserve	0		0
Recreation Reserve	0		0
	0		0
	0		0
<b>Total Transfer to/(from) Reserves</b>	<b>(20,000)</b>		<b>0</b>

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

**Leave Reserve**

For the payment of long service leave and termination leave

**Plant Reserve**

For the purchase and replacement of plant and vehicles

**Building Reserve**

For the purchase of land and buildings and major repairs/upgrading of existing buildings

**Office Equipment Reserve**

For the replacement of office equipment

**Recreation Reserve**

For the replacement of recreational services

**SHIRE OF WANDERING**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2016**

	Note	2015/16 Budget \$	2014/15 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	252,355	403,519
Cash - Restricted Reserves	15(a)	349,920	361,771
Receivables		211,410	178,112
Inventories		55,467	38,467
		869,152	981,869
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		(528,505)	(441,918)
NET CURRENT ASSET POSITION		340,647	539,951
Less: Cash - Restricted Reserves	15(a)	(349,920)	(361,771)
Less: Current Loans - Clubs / Institutions		0	(1,250)
Add: Current Portion of Debentures		0	0
Less: Cash - Restricted Municipal		0	57,573
		0	57,573
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		(9,273)	234,500

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

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

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**8. RATING INFORMATION - 2015/16 FINANCIAL YEAR**

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
<b>Differential General Rate/General Rate</b>								
GRV - Residential	0.07900	41	468,104	36,980			36,980	31,885
GRV - Special Use	0.09520	3	157,820	15,024			15,024	14,436
UV - Rural Residential	0.00784	53	6,871,000	53,869			53,869	48,097
UV - Rural	0.00588	150	102,376,000	601,971			601,971	538,094
UV - Mining	0.00588	0	0	0			0	0
<b>Sub-Totals</b>		247	109,872,924	707,844	0	0	707,844	632,512
<b>Minimum Payment</b>								
	<b>Minimum \$</b>							
GRV - Residential	780	38	142,932	29,640			29,640	27,300
GRV - Special Use	952	2	6,705	1,904			1,904	1,700
UV - Rural Residential	952	50	5,137,000	47,600			47,600	42,500
UV - Rural	952	53	5,906,400	50,456			50,456	42,500
UV - Mining	952	6	176,879	5,712			5,712	11,900
<b>Sub-Totals</b>		149	11,369,916	135,312	0	0	135,312	125,900
Discounts (Note 12)							(60,480)	(56,000)
<b>Total Amount Raised from General Rate</b>							782,676	702,412
Ex Gratia Rates							2,330	2,080
Specified Area Rates (Note 9)							0	0
<b>Total Rates</b>							785,006	704,492

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

The general rates detailed above for the 2015/16 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum 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.

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**8(a). RATING INFORMATION - 2015/16 FINANCIAL YEAR  
(continued)**

**OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING**

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

**GRV - Residential**

Properties within the townsite boundaries with a predominant residential use. This is considered to be the base rate by which all other GRV rated properties are assessed.

**GRV Special Use**

Properties used for commercial and industrial purposed and non - residential land. The higher rate reflects the additional cost of servicing commercial activity including car parking, landscaping and other amenities.

**UV Rural**

Consists of properties exclusively for rural use. This is considered the base rate for which all other UV rated properties are assessed.

**UV Residential Rural**

Consists of properties outside the townsite having a residential or commercial use. This category is rated higher to reflect the higher infrastructure maintenance to Council. This category represents rural land that is deemed to be owner/occupied. Whilst more distant from many town services, this area consumes additional transport infrastructure and other servicing costs per household.

**UV Mining**

Consists of properties outside the townsite having a Mining use. This category is rated higher to reflect the higher infrastructure maintenance to Council.

**Minimum Rates**

The setting of minimum rates within the categories is an important method of ensuring all properties contribute an equitable rate amount.

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR**

There were no specified rates levied during 2015/16

**10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR**

There were no service charges levied during 2015/16

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2015/16 Budget \$</b>	<b>2014/15 Actual \$</b>
General Purpose Funding	3,320	0
Governance	0	0
Law, Order, Public Safety	6,100	1,689
Health	1,000	0
Education and Welfare	0	0
Housing	38,436	22,755
Community Amenities	68,800	22,470
Recreation & Culture	1,500	1,695
Transport	1,743	1,743
Economic Services	575,182	628,212
Other Property & Services	30,124	19,543
	<u>726,205</u>	<u>698,107</u>

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

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

10% discount on all rates is allowed for the 2015/16 financial year if all rates and charges (including any arrears) are paid in full by the due date shown on the rate notice. Entitled pensioners under the Local Government (Rates Rebate and Deferments) Act are also eligible for this discount on the payment of 50% of the rates levied and the full amount of any other charges shown on the rates notice.

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

Simple interest of 11% (accruing on a daily basis) will be levied on all rates outstanding after the due date shown on the rate notice. This charges does not apply to pensioners referred to in Note (12) above. The penalty will also apply to the late payment of any payments when the instalment plan is selected as the method of payment.

Payment of the rate portion of the rate account is offered for the 2015/16 financial year. A charge of \$30.00 will apply to this option and this amount along with any other charges must be paid in full with the first instalment by the due date 24 August 2015. Three other equal instalments will be payable at (2) monthly intervals as shown on the rate notice and as following - Second installment 27 October 2015; Third installment 29 December 2015; Final installment 1 March 2015. The penalty as above will apply to any instalments not paid by the due date.

<b>14. ELECTED MEMBERS REMUNERATION</b>	<b>2015/16 Budget \$</b>	<b>14/15 Actual \$</b>
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	2,000	0
President's Allowance	4,000	4,000
Deputy President's Allowance	0	0
Travelling Expenses	0	0
Telecommunications Allowance	0	0
	<u>6,000</u>	<u>4,000</u>

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**15. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

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

	<b>2015/16 Budget \$</b>	<b>14/15 Actual \$</b>	<b>14/15 Budget \$</b>
Cash - Unrestricted	252,355	404,020	27,721
Cash - Restricted	<u>349,920</u>	<u>361,270</u>	<u>405,738</u>
	<u><u>602,275</u></u>	<u><u>765,290</u></u>	<u><u>433,459</u></u>

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

Leave Reserve	38,973	57,773	57,947
Plant Reserve	270,828	264,828	278,194
Building Reserve	5,466	5,316	5,786
Office Equipment Reserve	34,654	33,854	33,811
Asset Revaluation Reserve	0	0	0
Recreation Reserve	<u>0</u>	<u>0</u>	<u>30,000</u>
	<u><u>349,920</u></u>	<u><u>361,770</u></u>	<u><u>405,738</u></u>

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

	<b>2015/16</b>	<b>14/15</b>	<b>14/15</b>
Net Result	526,885	530,713	359,260
Depreciation	772,529	755,762	779,778
(Profit)/Loss on Sale of Asset	147,083	0	(221,779)
(Increase)/Decrease in Receivables	10,164	26,815	30,351
(Increase)/Decrease in Inventories	55,467	16,198	10,000
Increase/(Decrease) in Payables	(353,253)	(11,912)	(104,093)
Increase/(Decrease) in Employee Provisions	93,315	0	0
Grants/Contributions for the Development of Assets	<u>(1,197,560)</u>	<u>(559,684)</u>	<u>(592,952)</u>
<b>Net Cash from Operating Activities</b>	<u><u>54,629</u></u>	<u><u>757,893</u></u>	<u><u>260,565</u></u>

**(c) Undrawn Borrowing Facilities**

**Credit Standby Arrangements**

Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	20,000	20,000	20,000
Credit Card Balance at Balance Date	<u>0</u>	<u>(27)</u>	<u>0</u>
<b>Total Amount of Credit Unused</b>	<u><u>20,000</u></u>	<u><u>19,974</u></u>	<u><u>20,000</u></u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**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:

<b>Detail</b>	<b>Balance 1-Jul-15 \$</b>	<b>Estimated Amounts Received \$</b>	<b>Estimated Amounts Paid (\$)</b>	<b>Estimated Balance 30-Jun-16 \$</b>
Housing Bonds	0	0	0	0
Cleaning Bonds	200	2,800	(3,000)	0
Town Planning Bonds	6,000	4,000	(10,000)	0
Fire Brigade Donations	3,340	500	(3,840)	0
	<u>9,540</u>	<u>7,300</u>	<u>(16,840)</u>	<u>0</u>



**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**17. MAJOR LAND TRANSACTIONS**

**Dunmall Drive Residential Subdivision**

**(a) Details**

This project commenced in 2001/2002 with the release of (7) lots and a further release of 22 lots in 2007/2008. One (1) lot remains unsold at the completion of the 2013/14 financial year.

<b>(b) Current year transactions</b>	<b>15/16 Budget \$</b>	<b>14/15 Actual \$</b>
<b>Operating Revenue</b>		
- Profit on sale	0	0
<b>Capital Revenue</b>		
- Sale Proceeds	0	0
<b>Capital Expenditure</b>		
- Purchase of Land	0	0
- Development Costs	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

Note: All development costs associated with the sale of these lots has been incurred in previous years.

**(c) Expected Future Cash Flows**

	<b>2015/16 \$</b>	<b>2016/17 \$</b>	<b>2017/18 \$</b>	<b>2018/19 \$</b>	<b>Total \$</b>
<b>Cash Outflows</b>					
- Development Costs	0	0	0	0	0
- Loan Repayments	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Cash Inflows</b>					
- Loan Proceeds	0	0	0	0	0
- Sale Proceeds	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Cash Flows</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**Schorer Road Industrial Estate - Stage 2**

**(a) Details**

This project is a continuation of the existing Schorer Road Industrial Estate and includes the purchase of land to provide an additional (5) lots. It is anticipated that a Stage 3 development will be created in

	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>
<b>(b) Current year transactions</b>		
<b>Operating Income</b>		
- Profit on sale	0	0
<b>Capital Income</b>		
- Sale Proceeds	0	0
<b>Capital Expenditure</b>		
- Purchase of Land	0	0
- Development Costs	0	0
	<b>0</b>	<b>0</b>
	<b>0</b>	<b>0</b>

**(c) Expected Future Cash Flows**

	<b>2015/16 \$</b>	<b>2016/17 \$</b>	<b>2017/18 \$</b>	<b>2018/19 \$</b>	<b>Total \$</b>
<b>Cash Outflows</b>					
- Development Costs	0				0
- Loan Repayments	0	0	0	0	0
	0	0	0	0	0
<b>Cash Inflows</b>					
- Loan Proceeds					0
- Sale Proceeds	0	0	0	0	0
	0	0	0	0	0
<b>Net Cash Flows</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**Mill Street Residential Subdivision**

**(a) Details**

This project is due to commence in 2015/16 with a feasibility study to be completed with lots being potentially being available for sale in future financial years.

	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>
<b>(b) Current year transactions</b>		
<b>Operating Income</b>		
- Profit on sale	0	0
<b>Capital Income</b>		
- Sale Proceeds	0	0
<b>Capital Expenditure</b>		
- Purchase of Land		0
- Development Costs	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

**(c) Expected Future Cash Flows**

	<b>2015/16 \$</b>	<b>2016/17 \$</b>	<b>2017/18 \$</b>	<b>2018/19 \$</b>	<b>Total \$</b>
<b>Cash Outflows</b>					
- Development Costs	0	0	0	0	0
- Loan Repayments	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Cash Inflows</b>					
- Loan Proceeds					0
- Sale Proceeds	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Cash Flows</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**Turton Road Residential Subdivision**

**(a) Details**

	<b>15/16 Budget \$</b>	<b>14/15 Actual \$</b>
(b) Current year transactions		
<b>Operating Income</b>		
- Profit on sale	0	0
<b>Capital Income</b>		
- Sale Proceeds	0	0
<b>Capital Expenditure</b>		
- Purchase of Land		0
- Development Costs	0	0
	<b>0</b>	<b>0</b>
	<b>0</b>	<b>0</b>

Note: All development costs associated with the sale of these lots has been incurred in previous years.

(c) Expected Future Cash Flows

	<b>2015/16 \$</b>	<b>2016/17 \$</b>	<b>2017/18 \$</b>	<b>2018/19 \$</b>	<b>Total \$</b>
<b>Cash Outflows</b>					
- Development Costs	0	0	0	0	0
- Loan Repayments					0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash Inflows</b>					
- Loan Proceeds					0
- Sale Proceeds	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Flows</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

# Shire of Wandering

## Capital Expenditure for the 2015/16 financial year

	TOTAL ACQUISITION	Restricted Cash	Restricted R4R	MUNI	RESERVES				Grants Comm	Main Roads	RRG	R2R	CLGF Individual	CLGF Regional	Other	TOTAL FUNDING
					PLANT	L&B	Comm	Office								
<b>By Program</b>																
<b>Governance</b>																
CEO Vehicle	63,000			63,000												63,000
	63,000	0	0	63,000	0	0	0	0	0	0	0	0	0	0	0	63,000
<b>Housing</b>																
Humes Way - New Residence 13 Dunmall Drive	11,000			11,000												0
	11,000	0	0	11,000	0	0	0	0	0	0	0	0	0	0	0	11,000
<b>Education and Welfare</b>																
Aged Care Facilities	44,000			44,000												0
	44,000	0	0	44,000	0	0	0	0	0	0	0	0	0	0	0	44,000
<b>Law, Order and Public Safety</b>																
CCTV	25,000			25,000												0
	25,000	0	0	25,000	0	0	0	0	0	0	0	0	0	0	0	25,000
<b>Community Amenities</b>																
Transfer Station Fencing	3,000			3,000												3,000
<b>Transport</b>																0
Works Supervisor Vehicle	35,000			35,000												35,000
Sundry Plant	3,200			3,200												3,200
Road Construction - Regional Road Group	495,897			165,299						330,598						495,897
Road Construction - Roads to Recovery	296,412			0							296,412					296,412
Road Construction - Black Spot	522,926			522,926						0						522,926
	1,353,435	0	0	726,425	0	0	0	0	0	330,598	296,412	0	0	0	0	1,353,435
<b>Economic Services</b>																
Caravan Park - Ablutions	100,000			100,000												0
	100,000	0	0	100,000	0	0	0	0	0	0	0	0	0	0	0	100,000
<b>Other Property and Services</b>																
Office Equipment	7,000			7,000												7,000
Chambers Air Conditioner	3,500			3,500												3,500
	10,500	0	0	10,500	0	0	0	0	0	0	0	0	0	0	0	10,500
	1,609,935	0	0	982,925	0	0	0	0	0	330,598	296,412	0	0	0	0	1,609,935



**SHIRE OF WANDERING**  
**SCHEDULE OF FEES AND CHARGES**  
**2015/16**

Updated 7 July 2015

SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	2015/16	GST	GST Incl	GST	ACC
<b>ADMINISTRATION</b>									
Photocopying	A4 - per copy	Council	\$0.27	\$0.27	\$0.27	\$0.03	\$0.30	yes	R14500
	A4 double sided - per copy	Council	\$0.55	\$0.55	\$0.55	\$0.05	\$0.60	yes	R14500
	A3 - per copy	Council	\$0.55	\$0.55	\$0.55	\$0.05	\$0.60	yes	R14500
Photocopying - Colour	1/2 page colour - per copy	Council	\$2.00	\$2.00	\$2.00	\$0.20	\$2.20	yes	R14500
	1/2 to full page colour - per copy	Council	\$3.00	\$3.00	\$3.00	\$0.30	\$3.30	yes	R14500
Facsimile	Outgoing within W.A. - first page	Council	\$1.18	\$1.18	\$1.18	\$0.12	\$1.30	yes	R14500
	Outgoing within W.A. - thereafter	Council	\$0.55	\$0.55	\$0.55	\$0.05	\$0.60	yes	R14500
	Incoming - per page	Council	\$0.55	\$0.55	\$0.55	\$0.05	\$0.60	yes	R14500
Electoral Roll	Complete Roll	Council	\$27.27	\$27.27	\$45.00	\$0.00	\$45.00	no	R14500
Property Register	Complete Register	Council	\$90.91	\$90.91	\$90.91	\$9.09	\$100.00	yes	R14500
Council Minutes & Agenda	Per page	Council	\$0.30	\$0.30	\$0.30	\$0.00	\$0.30	no	R14500
	Complete copy	Council	\$6.00	\$6.00	\$10.00	\$0.00	\$10.00	no	R14500
	Annual Subscription	Council	\$60.00	\$65.00	\$85.00	\$0.00	\$85.00	no	R14500
	Disc Copy Monthly	Council	\$6.00	\$6.00	\$6.00	\$0.00	\$6.00	no	R14500
	Disc Copy Annual	Council	\$60.00	\$60.00	\$80.00	\$0.00	\$80.00	no	R14500
District Maps	Photocopy only - per page	Council	\$0.91	\$0.91	\$0.91	\$0.09	\$1.00	yes	R14500
Rates Account Enquiry	Charges per enquiry, per assessment.	Council	\$45.45	\$45.45	\$45.45	\$4.55	\$50.00	yes	R03109
Property Orders and Requisitions	Issued upon request from Settlement Agent	Council	\$72.73	\$72.73	\$72.73	\$7.27	\$80.00	yes	R03109
District Number Plates	Purchase \$200, Shire Fee \$30		\$210.00	\$230.00	\$230.00	\$0.00	\$230.00	no	R13414
Freedom Of Information	Application fee - per enquiry	Statutory			\$30.00	\$0.00	\$30.00	no	R14590
	Charge for time dealing with application	Council			\$30.00	\$3.00	\$33.00	yes	R14590
	Photocopying Charges - as per photocopying charges above	Council			as above	as above	actual cost	yes	R14590
	Delivery, packing and postage -	Council			actual cost	as above	actual cost	yes	R14590
<b>COMMUNITY RESOURCE CENTRE</b>									
Photocopying	A4 - per copy	Council	\$0.27	\$0.27	\$0.27	\$0.03	\$0.30	yes	R13402
	A4 double sided - per copy	Council	\$0.45	\$0.45	\$0.45	\$0.05	\$0.50	yes	R13402
	A3 - per copy	Council	\$0.45	\$0.45	\$0.45	\$0.05	\$0.50	yes	R13402
	A3 double sided - per copy	Council	\$0.73	\$0.73	\$0.73	\$0.07	\$0.80	yes	R13402
Photocopying - Colour	A4 - per copy	Council	\$0.73	\$0.73	\$0.73	\$0.07	\$0.80	yes	R13402
	A4 double sided - per copy	Council	\$1.18	\$1.18	\$1.18	\$0.12	\$1.30	yes	R13402
	A3 - per copy	Council	\$1.09	\$1.09	\$1.09	\$0.11	\$1.20	yes	R13402
	A3 double sided - per copy	Council	\$1.45	\$1.45	\$1.45	\$0.15	\$1.60	yes	R13402
Snap Lab	Per copy	Council	\$0.27	\$0.27	\$0.27	\$0.03	\$0.30	yes	R13409
Facsimile	Outgoing within W.A. - first page	Council	\$1.18	\$1.18	\$1.18	\$0.12	\$1.30	yes	R13402



**SHIRE OF WANDERING**  
**SCHEDULE OF FEES AND CHARGES**  
**2015/16**

Updated 7 July 2015

SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	2015/16	GST	GST Incl	GST	ACC
	Outgoing within W.A. - thereafter	Council	\$0.45	\$0.45	\$0.45	\$0.05	\$0.50	yes	R13402
	Incoming - per page	Council	\$0.27	\$0.27	\$0.27	\$0.03	\$0.30	yes	R13402
Laminating	A4 - per copy	Council	\$1.36	\$1.36	\$1.82	\$0.18	\$2.00	yes	R13402
	A3 - per copy	Council	\$2.73	\$2.73	\$3.18	\$0.32	\$3.50	yes	R13402
Computer Use	Per hour or part there of	Council	\$4.55	\$4.55	\$2.72	\$0.28	\$3.00	yes	R13402
Internet Use	Per hour or part there of	Council	\$4.55	\$4.55	\$2.72	\$0.28	\$3.00	yes	R13402
Document Scanning	A3 - per copy	Council			\$0.27	\$0.03	\$0.30	yes	R13402
	A4 - per copy	Council			\$0.27	\$0.03	\$0.30	yes	R13402
Binding	Each	Council	\$1.82	\$1.82		\$0.18	\$2.00	yes	R13402
Advertising (Echo)	Business Card - Black & White Monthly Subscription	Council	\$4.55	\$9.09		\$0.91	\$10.00	yes	R13412
	Quarter Page - Black & White Monthly Subscription	Council	\$6.82	\$13.64		\$1.36	\$15.00	yes	R13412
	Half Page - Black & White Monthly Subscription	Council	\$13.64	\$27.27		\$2.73	\$30.00	yes	R13412
	Full Page - Black & White Monthly Subscription	Council	\$22.73	\$31.82		\$3.18	\$35.00	yes	R13412
	Business Card - Colour Monthly Subscription	Council	\$18.18	\$27.27		\$2.73	\$30.00	yes	R13412
	Quarter Page - Colour Monthly Subscription	Council	\$40.91	\$45.45		\$4.55	\$50.00	yes	R13412
	Half Page - Colour Monthly Subscription	Council	\$40.91	\$54.55		\$5.45	\$60.00	yes	R13412
	Full Page - Colour Monthly Subscription	Council	\$59.09	\$72.73		\$7.27	\$80.00	yes	R13412
	Business Card - Black & White Annual Subscription	Council	\$40.91	\$63.64		\$6.36	\$70.00	yes	R13412
	Quarter Page - Black & White Annual Subscription	Council	\$59.09	\$81.82		\$8.18	\$90.00	yes	R13412
	Half Page - Black & White Annual Subscription	Council	\$122.73	\$181.82		\$18.18	\$200.00	yes	R13412
	Full Page - Black & White Annual Subscription	Council	\$200.00	\$227.27		\$22.73	\$250.00	yes	R13412
	Business Card - Colour Annual Subscription	Council	\$254.55	\$290.91		\$29.09	\$320.00	yes	R13412
	Quarter Page - Colour Annual Subscription	Council	\$346.36	\$363.64		\$36.36	\$400.00	yes	R13412
	Half Page - Colour Annual Subscription	Council	\$445.45	\$500.00		\$50.00	\$550.00	yes	R13412
	Full Page - Colour Annual Subscription	Council	\$495.45	\$527.27		\$52.73	\$580.00	yes	R13412
Equipment Hire	Projector - per hour	Council			\$9.09	\$0.91	\$10.00	yes	R13590
	Projector screen - per hour	Council			\$4.54	\$0.46	\$5.00	yes	R13590
	Projector - per day	Council			\$27.27	\$2.73	\$30.00	yes	R13590
	Projector screen - per day	Council			\$18.18	\$1.82	\$20.00	yes	R13590
Discounts	Community Groups receive 40% discount on all photocopying services								
<b>SALE OF STOCK</b>									
Caps, Stubby Holders	Sale of stock items	Council	\$5.45	\$5.45		\$0.55	\$6.00	yes	R14500
Book - The Horses Came First	Softcover	Council	\$22.73	\$22.73		\$2.27	\$25.00	yes	R11690
Book - History of the Pioneer School	Softcover	Council			\$9.09	\$0.91	\$10.00	yes	R11690
Bags	Green Welcome Bags	Council	\$2.73	\$2.73		\$0.27	\$3.00	yes	R14500



**SHIRE OF WANDERING**  
**SCHEDULE OF FEES AND CHARGES**  
**2015/16**

Updated 7 July 2015

SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	2015/16	GST	GST Incl	GST	ACC
<b>DOGS</b>									
<i>Fees set by Other Agency</i>									
Working dog	Sterilised - 1 year	Statutory	\$5.00	\$5.00		\$0.00	\$5.00	no	R05202
	Unsterilised - 1 year	Statutory	\$12.50	\$12.50		\$0.00	\$12.50	no	R05202
	Sterilised - 3 years	Statutory	\$10.63	\$10.63		\$0.00	\$10.63	no	R05202
	Unsterilised - 3 years	Statutory	\$30.00	\$30.00		\$0.00	\$30.00	no	R05202
Non Working dog	Sterilised - 1 year	Statutory	\$20.00	\$20.00		\$0.00	\$20.00	no	R05202
	Sterilised - 1 year (after 31 May)	Statutory			\$10.00	\$0.00	\$10.00	no	R05202
	Unsterilised - 1 year	Statutory	\$50.00	\$50.00		\$0.00	\$50.00	no	R05202
	Unsterilised - 1 year ( after 31 May)	Statutory			\$25.00	\$0.00	\$25.00	no	R05202
	Sterilised - 3 years	Statutory	\$42.50	\$42.50		\$0.00	\$42.50	no	R05202
	Unsterilised - 3 years	Statutory	\$120.00	\$120.00		\$0.00	\$120.00	no	R05202
	Replacement of tag - per tag	Council			\$4.54	\$0.46	\$5.00	yes	R05202
Lifetime Registrations	Sterilised dog or bitch	Statutory	\$100.00	\$100.00		\$0.00	\$100.00	no	R05202
	Unsterilised dog or bitch	Statutory	\$250.00	\$250.00		\$0.00	\$250.00	no	R05202
Dog/Animal Control	Seizure and impounding of a dog/cat	Council		\$36.36	\$45.45	\$4.55	\$50.00	yes	R05201
	Maintenance of a dog/cat in a pound	Council		\$13.64	\$27.27	\$2.73	\$30.00	yes	R05201
	Animal Trap Hire	Council		\$27.27		\$2.73	\$30.00	yes	R05201
NB- Pensioners entitled to discount of 50% of above charges.									
NB- Fees and Charges set as per Dog Act 1976 Regulations, review Act annually for changes.									
<b>CATS</b>									
<i>Fees set by Other Agency</i>									
Annual Registration fee	1 year - No concession for Sterilisation	Statutory	\$20.00	\$20.00		\$0.00	\$20.00	no	R05203
	1 year (after 31 May)	Statutory				\$0.00	\$10.00	no	R05204
Concessional Registration Fees	Three-Year registrations	Statutory	\$42.50	\$42.50		\$0.00	\$42.50	no	R05203
	Pensioners (Three-year registrations)	Statutory	\$21.25	\$21.25		\$0.00	\$21.25	no	R05203
	Lifetime Registrations	Statutory	\$100.00	\$100.00		\$0.00	\$100.00	no	R05203
	Pensioners (Lifetime registrations)	Statutory	\$50.00	\$50.00		\$0.00	\$50.00	no	R05203
NB- Pensioners entitled to discount of 50% of above charges.									
<b>HOUSING - STAFF</b>									
Works Staff - All others	Per week rent, deducted from payroll	Council	\$32.00	\$35.00		\$0.00	\$35.00	no	R09125
NB - Bond equivalent to four weeks rent payable on commencement of tenancy and held in trust by Council.									
<b>RUBBISH CHARGES</b>									
Domestic Bin Removal	240 litre bin service - per annum - weekly removal of one 240 litre mobile garbage bin and fortnightly removal of one 240 litre mobile recycling bin + 1 tip pass pa (disposal of one trailer 6x4)	Council	\$223.00	\$240.00	\$380.00	\$0.00	\$380.00	no	R10101





**SHIRE OF WANDERING**  
**SCHEDULE OF FEES AND CHARGES**  
 2015/16

Updated 7 July 2015

SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	2015/16	GST	GST Incl	GST	ACC
Additional Bin Removal	240 litre bin service - per annum - weekly removal of one 240 litre mobile garbage bin and fortnightly removal of one 240 litre mobile recycling bin + 1 tip pass pa (disposal of one trailer 6x4)	Council	\$223.00	\$240.00	\$380.00	\$24.00	\$380.00	yes	R10101
Commercial Bin Removal	240 litre bin service - per annum - weekly removal of one 240 litre mobile garbage bin and fortnightly removal of one 240 litre mobile recycling bin + 1 tip pass pa (disposal of one trailer 6x4)	Council	\$223.00	\$240.00	\$380.00	\$0.00	\$380.00	no	R10201
Commercial Bin Removal	Large Bins - Price on Application				POA		POA	no	R10201
<b>TRANSFER STATION CHARGES</b>									
Call out Fee	Opening of Transfer Station out of Hours				\$100.00	\$10.00	\$110.00	yes	
	Rural rubbish pass - for those properties that do not have a weekly 240 litre mobile bin service - includes 52 standard tip entries. (Standard tip entry includes - 1 - 240 litre bin or equivalent household waste and 1 - 240 litre bin recycling weekly.								
Seasons Pass					\$227.00	\$23.00	\$250.00	yes	
Household Waste	per 240 litre bin	Council			\$13.63	\$1.37	\$15.00	yes	
Household Waste	per cubic metre	Council			\$36.36	\$3.64	\$40.00	yes	
Household Waste	per trailer 6x4	Council			\$36.36	\$3.64	\$40.00	yes	
Household Waste	per tonne	Council			\$109.09	\$10.91	\$120.00	yes	
Building Site Refuse Disposal	per building licence issued - for dwellings only	Council	\$272.73	\$272.73	\$454.00	\$46.00	\$500.00	yes	R10290
Commercial Refuse Disposal	disposal of commercial waste	Council	\$272.73	\$272.73	\$300.00	\$30.00	\$330.00	yes	R10290
Vehicle Body Dumping	disposal of car bodies at tip - per car	Council	\$90.91	\$90.91	\$150.00	\$15.00	\$165.00	yes	R10294
Recycling	per 240 litre bin	Council			\$13.63	\$1.37	\$15.00	yes	
Recycling	per cubic metre	Council			\$27.27	\$2.73	\$30.00	yes	
Recycling	per trailer 6x4	Council			\$36.36	\$3.64	\$40.00	yes	
Animal Carcasses	small domestic - per carcasse	Council			\$6.81	\$0.69	\$7.50	yes	
Animal Carcasses	large - cattle, sheep, horse - per carcasse	Council			\$9.09	\$0.91	\$10.00	yes	
White goods - fridge, freezer, stoves, mashing machine etc...	per item	Council			\$20.00	\$2.00	\$22.00	yes	
Mattresses	per item	Council			\$35.00	\$3.50	\$38.50	yes	
Car Tyre	per tyre	Council			\$9.09	\$0.91	\$10.00	yes	
4WD Tyre	per tyre	Council			\$13.63	\$1.37	\$15.00	yes	
Car / 4WD tyre on rim	per tyre	Council			\$20.90	\$2.10	\$23.00	yes	
10 Litre waste oil and units thereafter	3.30 per 10 litres				\$3.00	\$0.30	\$3.30	yes	
Green Waste	<i>Must be separated from other waste or household waste charges apply</i>	Council					No Charge		
Clean fill	clean sand etc, where it can be used on site	Council					No Charge		



**SHIRE OF WANDERING**  
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SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	2015/16	GST	GST Incl	GST	ACC
<b>CEMETERY</b>									
Burial Sinking Fees	Intrnment - Adult	Council	\$772.73	\$772.73	\$863.63	\$86.37	\$950.00	yes	R10705
	Internment - Child (under 7)	Council	\$290.91	\$290.91	\$372.00	\$38.00	\$410.00	yes	R10705
Plot (Right of Burial)	Land for grave site - Single	Council	\$75.00	\$75.00	\$100.00	\$0.00	\$100.00	no	R10705
	Land for grave site - Double	Council	\$100.00	\$100.00	\$150.00	\$0.00	\$150.00	no	R10705
Plot Reservation	Reservation of grave site for future use	Council	\$25.00	\$25.00	\$50.00	\$0.00	\$50.00	no	R10705
Permission to Erect Headstone		Council	\$30.00	\$30.00	\$35.00	\$0.00	\$35.00	no	R10705
Niche Wall	Single	Council	\$75.00	\$75.00		\$0.00	\$75.00	no	R10705
	Double	Council	\$100.00	\$100.00		\$0.00	\$100.00	no	R10705
Niche Wall Reservation	Reservation of niche wall site for future use.	Council	\$25.00	\$25.00		\$0.00	\$25.00	no	R10705
<b>COMMUNITY FACILITIES</b>									
Chair Hire	per chair	Council	\$1.09	\$1.09		\$0.11	\$1.20	yes	R11101
Table Hire	per table	Council	\$6.82	\$9.09		\$0.91	\$10.00	yes	R11101
Marquee Hire - CORPORATE HIRE ONLY	All marquees				\$1,000.00	\$100.00	\$1,100.00	yes	R11102
	Bond - all marquees				\$250.00	\$0.00	\$250.00	no	TRUST
Movie Screen & Equipment Hire - CORPORATE HIRE ONLY	Movie Screen and Equipment				\$500.00	\$50.00	\$550.00	yes	R11102
	Bond				\$500.00		\$500.00	no	TRUST
Standpipe Water	per 1,000 litres	Council	\$3.00	\$3.10		\$0.00	\$3.10	no	R12290
Abandoned Vehicles	per vehicle	Council			AT cost + \$50.00		AT cost + \$50.00	no	R10501
Vehicle Impound Fee	per vehicle/ day	Council		\$281.82	admin fee \$10.00	\$0.00	admin fee \$10.00	no	R10501
<b>AGRICULTURAL HALL</b>									
Wandering Telecentre	Annual Hire arrangement							no	
Casual Hire	Not applicable							n/a	
Cleaning Deposit	Not applicable							no	
<b>COMMUNITY CENTRE</b>									
Day Hire - Foyer Only	Meetings, classes etc - per day	Council	\$22.73	\$27.27		\$2.73	\$30.00	yes	R11101
Day Hire - Foyer & Kitchen	Meetings, classes etc - per day	Council	\$36.36	\$40.91		\$4.09	\$45.00	yes	R11101
Day Hire - All	Meetings, classes etc - per day	Council	\$54.55	\$59.09		\$5.91	\$65.00	yes	R11101
Night Hire - Foyer Only	Meetings, classes etc - per night	Council	\$27.27	\$31.82		\$3.18	\$35.00	yes	R11101
Night Hire - Foyer & Kitchen	Meetings, classes etc - per night	Council	\$45.45	\$50.00		\$5.00	\$55.00	yes	R11101
Night Hire - All	Meetings, classes etc - per night	Council	\$90.91	\$100.00		\$10.00	\$110.00	yes	R11101
Education purposes	Use of Centre for children's education purposes	Council	\$0.00	\$0.00		\$0.00	\$0.00	no	R11101
Private Parties	Includes dances and social events.	Council	\$181.82	\$190.91		\$19.09	\$210.00	yes	R11101



**SHIRE OF WANDERING**  
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 2015/16

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SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	2015/16	GST	GST Incl	GST	ACC
Other Functions - No alcohol	Quiz nights, pensioner functions	Council	\$68.18	\$72.73		\$7.27	\$80.00	yes	R11101
Other Functions - Alcohol	Quiz nights, pensioner functions	Council	\$90.91	\$100.00		\$10.00	\$110.00	yes	R11101
Cleaning Deposit		Council	\$200.00	\$200.00		\$0.00	\$200.00	no	TRUST
	Applicable to all hire of the Community Centre and Agricultural Hall, unless otherwise negotiated with the Chief Executive Officer.								
Cricket, Bowls, Tennis & Netball Clubs	Annual hire arrangement (all facilities) based on usage of 2 day or night per week	Council	\$181.82	\$190.91	\$190.91	\$19.09	\$210.00	yes	R11390
	Additional day/night usage to annual hire arrangement	Council			\$190.91	\$0.00	\$0.00	yes	R11390
Badminton Club	Annual hire arrangement (all facilities) based on usage of 2 day or night per week	Council	\$290.91	\$290.91	\$190.91	\$19.09	\$210.00	yes	R11390
Badminton Club	Additional day/night usage to annual hire arrangement	Council	\$181.82	\$190.91		\$19.09	\$210.00	yes	R11390
Badminton Court Casual Hire	Day Hire - per hour - per court	Council	\$9.09	\$9.09		\$0.91	\$10.00	yes	R11390
	Night Hire - per court	Council	\$27.28	\$27.27		\$2.73	\$30.00	yes	R11390
Tennis Courts Casual Hire	Day Hire - per hour - per court	Council	\$9.09	\$9.09		\$0.91	\$10.00	yes	R11390
	Night Hire - all courts	Council	\$27.28	\$27.27		\$2.73	\$30.00	yes	R11390
Bowling Green Casual Hire	Day Hire - per hour - per court	Council	\$9.09	\$9.09		\$0.91	\$10.00	yes	R11390
	Night Hire - all courts	Council	\$27.28	\$27.27		\$2.73	\$30.00	yes	R11390
Golf Club	Annual lease fee (Peppercorn)	Council		\$1.00		\$0.00	\$1.00	no	R11390
<b>CARAVAN PARK</b>									
Overnight Stay	2 Adults & 2 Children	Council	\$20.00	\$20.00		\$2.00	\$22.00	yes	R13200
	Each additional persons	Council	\$10.00	\$10.00		\$1.00	\$11.00	yes	R13200
Weekly Stay	2 Adults & 2 Children - per week	Council	\$109.09	\$109.09		\$10.91	\$120.00	yes	R13200
	Each additional persons - per week	Council	\$36.36	\$36.36		\$3.64	\$40.00	yes	R13200
Hire of Geoff Marsh Pavillion	Day and or night hire				\$40.90	\$4.10	\$45.00	yes	R13200



**SHIRE OF WANDERING**  
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**2015/16**

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SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	2015/16	GST	GST Incl	GST	ACC
<b>PRIVATE WORKS</b>									
Private works for ratepayers are charged as per the following schedule for small jobs, larger jobs will generally be									
<b>PLANT HIRE RATES</b>									
Grader Hire	Normal hours inclusive of labour	Council	\$131.82	\$136.36		\$13.64	\$150.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$145.45	\$150.00		\$15.00	\$165.00	yes	R14100
	Double Time hours inclusive of labour	Council	\$163.64	\$203.50		\$20.35	\$223.85	yes	R14100
Loader Hire	Normal Hours inclusive of labour	Council	\$127.27	\$131.82		\$13.18	\$145.00	yes	R14100
	Time 1.5 Hours inclusive of labour	Council	\$140.91	\$145.45		\$14.55	\$160.00	yes	R14100
Truck - Semi	Normal hours inclusive of labour	Council	\$145.45	\$150.00		\$15.00	\$165.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$159.09	\$163.64		\$16.36	\$180.00	yes	R14100
Truck Tandem Axle Hire	Normal hours inclusive of labour	Council	\$118.18	\$122.73		\$12.27	\$135.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$131.82	\$136.36		\$13.64	\$150.00	yes	R14100
Tractor Hire	Normal Hours inclusive of labour	Council	\$100.00	\$104.55		\$10.45	\$115.00	yes	R14100
Bobcat Hire	Normal Hours inclusive of labour	Council	\$100.00	\$104.55		\$10.45	\$115.00	yes	R14100
Labour Hire	Normal Hours	Council	\$40.91	\$45.45		\$4.55	\$50.00	yes	R14100
	Time 1.5 hours	Council	\$54.55	\$59.09		\$5.91	\$65.00	yes	R14100
	Double Time	Council	\$68.18	\$72.73		\$7.27	\$80.00	yes	R14100
Gravel Delivered	Normal hours inclusive of labour	Council	\$181.82	\$200.00		\$20.00	\$220.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$209.09	\$245.45		\$24.55	\$270.00	yes	R14100
Blue Metal Delivered	Normal hours inclusive of labour	Council	\$454.55	\$454.55		\$45.45	\$500.00	yes	R14100
Self propelled multi tyred roller	Normal hours inclusive of labour	Council	\$131.82	\$136.36		\$13.64	\$150.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$145.45	\$159.09		\$15.91	\$175.00	yes	R14100
	Double Time hours inclusive of labour	Council	\$163.64	\$181.82		\$18.18	\$200.00	yes	R14100
Self propelled steel roller	Normal hours inclusive of labour	Council	\$131.82	\$136.36		\$13.64	\$150.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$145.45	\$159.09		\$15.91	\$175.00	yes	R14100
	Double Time hours inclusive of labour	Council	\$163.64	\$181.82		\$18.18	\$200.00	yes	R14100
72" drawn steel vibrator roller	Normal hours inclusive of labour	Council	\$131.82	\$136.36		\$13.64	\$150.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$145.45	\$159.09		\$15.91	\$175.00	yes	R14100
	Double Time hours inclusive of labour	Council	\$163.64	\$181.82		\$18.18	\$200.00	yes	R14100
Multi tyred drawn roller	Per hours plus Tractor hire above if required	Council	\$22.73	\$27.27		\$2.73	\$30.00	yes	R14100
Plate Compactor	Per day	Council	\$90.91	\$100.00		\$10.00	\$110.00	yes	R14100
Small miscellaneous plant	Normal hours inclusive of labour	Council	\$72.73	\$77.27		\$7.73	\$85.00	yes	R14100
(eg Ride-on mower, whippersnipper)	Time 1.5 hours inclusive of labour	Council	\$86.36	\$90.91		\$9.09	\$100.00	yes	R14100
	Double Time hours inclusive of labour	Council	\$100.00	\$109.09		\$10.91	\$120.00	yes	R14100
<b>BUILDING &amp; HEALTH</b>									
<b>BUILDING</b>									
<i>Fees set by Other Agency</i>									
<b>Building License Application Fee - Certified applications</b>	Class 1 & 10 buildings or incidental structure		0.19%	0.19%	0.19%		0.19% construction value	no	R13301
		Statutory	value	value	value	\$0.00	value		
	Class 2 - 9 buildings or incidental structure		0.09%	0.09%	0.09%		0.09% construction value	no	R13301
		Statutory	value	value	value	\$0.00	value		
	Minimum fee all classes	Statutory	\$90.00	\$90.00	\$95.00	\$0.00	\$95.00	no	R13301



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SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	2015/16	GST	GST Incl	GST	ACC
<b>Building License Application Fee - Uncertified applications</b>	Class 1 to 10 buildings or incidental structure		0.32% construction value	0.32% construction value	0.32% construction value	\$0.00	0.32% construction value	no	R13301
	Minimum fee all classes	Statutory	\$90.00	\$90.00	\$95.00	\$0.00	\$95.00	no	R13301
NB - In regards to construction value, the Building Surveyor is to estimate the value, if acceptable evidence is not									
Penetrometer Testing		Statutory	\$300.00	\$318.18		\$31.82	\$350.00	yes	R13301
<b>Construction Training Fund Levy</b>	Minimum building cost \$20,000	Statutory		0.20% construction value		\$0.00	0.20% construction value	no	R13303
<b>Building Services Levy</b>	Building permit - per application	Statutory			0.137% of the estimated value of the building work but not less than \$61.65	\$0.00	0.137% of the estimated value of the building work but not less than \$61.65	no	R13302
	Demolition Permit - per application	Statutory			0.137% of the estimated value of the building work but not less than \$61.65		0.137% of the estimated value of the building work but not less than \$61.65	no	R13302
	Occupancy permit for approved building work - per application	Statutory			\$61.65		\$61.65	no	R13302
	Building approval certificate for approved building work - per application	Statutory			\$61.65		\$61.65		
	Occupancy permit for unauthorised building work	Statutory			0.18% of the estimated value of the building work, but not less than \$123.30		0.18% of the estimated value of the building work, but not less than \$123.30		
	Building approval certificate for unauthorised building work	Statutory			0.18% of the estimated value of the building work, but not less than \$123.30		0.18% of the estimated value of the building work, but not less than \$123.30		
Rural Road Number	Green Street sign displaying RRN (inc installation)	Council	\$100.00	\$100.00	\$100.00	\$10.00	\$110.00	yes	R13301



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<b>HEALTH</b>									
Annual Food Premises Notification/Registration Fee	Annual Charge/ Registration Fee	Statutory			\$50.00	\$0.00	\$50.00	no	
Food Premises Annual Food Safety Charge	Low risk business (1 audit per annum)	Statutory			\$112.50	\$0.00	\$112.50	no	
Food Premises Annual Food Safety Charge	Medium risk business (2/3 audits per annum)	Statutory			\$250.00	\$0.00	\$250.00	no	
Food Premises Annual Food Safety Charge	High risk business (4 audits per annum)	Statutory			\$450.00	\$0.00	\$450.00	no	
Food Premises Annual Food Safety Charge	Community Groups / Clubs/ Not for Profit Organisations (per annum)	Statutory			\$100.00	\$0.00	\$100.00	no	
Inspection on request	per hour	Council			\$155.00		\$155.00	no	
Swimming Pool Inspection Fee	Mandatory Inspection	Statutory	\$54.55	\$56.00	\$63.00	\$0.00	\$63.00	no	R13301
	Additional Pool Inspection	Council			\$63.00	\$0.00	\$63.00	no	
Septic Tank Application Fee	Application Fee	Statutory	\$113.00	\$113.00	\$118.00	\$0.00	\$118.00	no	R10390
	Inspection Fee	Statutory	\$113.00	\$113.00	\$118.00	\$0.00	\$118.00	no	R10390
Local Government Report Fee			\$113.00	\$113.00	\$118.00	\$0.00	\$118.00	no	R10390
Water Sampling	Non Statutory water Sampling fees (Per Water Sampling)				\$71.00				
	Frieght cost per sample				\$34.00				
	milage				\$0.9553/km				
Stautory Water Sampling Fee	Cost to apply if Food Business Inspector fees are applicable otherwise				\$20.00				
	Non Statutory Water sampling fees are applicable - per water sampling				\$34.00				
	Frieght cost per sample								



**SHIRE OF WANDERING**  
**SCHEDULE OF FEES AND CHARGES**  
 2015/16

Updated 7 July 2015

SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	2015/16	GST	GST Incl	GST	ACC
<b>TOWN PLANNING</b>									
Building Envelope Relocation Fee	Application for relocation of envelope	Statutory	\$150.00	\$150.00		\$0.00	\$150.00	no	R10601
Subdivision Clearance Fee	Fee charged for clearance of condition per lot - up to five (each lot)	Statutory	\$73.00	\$73.00		\$0.00	\$73.00	no	R10601
	per lot - over five (each lot) \$365 plus \$35 per lot over five	Statutory	\$35.00	\$35.00		\$0.00	\$35.00	no	R10601
Planning Development Fees	Determination of Development Applications (other than for an extractive industry) where the estimated cost of the development is:								
<i>(Refer to Planning Bulletin 84 - WAPC - set by amendment to Planning and development (Local Government Planning Fees) Regulations 2006</i>  (*If development has commenced then penalty that is twice the amount of maximum fee payable under paragraph a, b c, d, e or f)	a - not more than \$50,000	Statutory	\$147.00	\$147.00	\$147.00	\$0.00	\$147.00	no	R10601
	b - more than \$50,000 but less than \$500,000	Statutory	0.32% of estimated development cost	0.32% of estimated development cost	0.32% of estimated development cost	\$0.00	0.32% of estimated development cost		R10601
	c - more than \$500,000 but less than \$2,500,000	Statutory	\$1,700 plus 0.257% for every \$1 in excess of \$500,000	\$1,700 plus 0.257% for every \$1 in excess of \$500,000	\$1,700 plus 0.257% for every \$1 in excess of \$500,000	\$0.00	\$1,700 plus 0.257% for every \$1 in excess of \$500,000		R10601
	d - more than \$2,500,000 but less than \$5,000,000	Statutory	\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million	\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million	\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million	\$0.00	\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million		R10601
	e - more than \$5,000,000 but less than \$21.5 million	Statutory	\$12,633 plus 0.123% for every \$1 in excess of \$5 million	\$12,633 plus 0.123% for every \$1 in excess of \$5 million	\$12,633 plus 0.123% for every \$1 in excess of \$5 million	\$0.00	\$12,633 plus 0.123% for every \$1 in excess of \$5 million		R10601
	f - more than \$21.5 million	Statutory	\$34,196.00	\$34,196.00	\$34,196.00	\$0.00	\$34,196.00	no	R10601
Extractive Industry	Determination of a Development Application for an Extractive Industry Fixed fee (*penalty of \$2,217.00 added if commenced*)	Statutory	\$739.00	\$739.00	\$739.00	\$0.00	\$739.00	no	R10601
Home Occupation License	Application for approval	Statutory	\$222.00	\$222.00	\$222.00	\$0.00	\$222.00	no	R10601
	Penalty if commenced prior to approval	Statutory	\$444.00	\$444.00	\$666.00	\$0.00	\$666.00	no	R10601
	Annual Renewal Fee - per application	Statutory	\$73.00	\$73.00		\$0.00	\$73.00	no	R10601



**SHIRE OF WANDERING**  
**SCHEDULE OF FEES AND CHARGES**  
 2015/16

Updated 7 July 2015

SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	2015/16	GST	GST Incl	GST	ACC
<b>TOWN PLANNING CONT...</b>									
Non Conforming Use Application	Application for change of use or change or continuation of a non conforming use where development is not occurring. Fixed Fee - per application	Statutory	\$295.00	\$295.00	\$295.00	\$0.00	\$295.00	no	R10601
Issue of Zoning Certificate	Certificate issued upon request to property owner	Statutory	\$73.00	\$73.00	\$73.00	\$0.00	\$73.00	no	R10601
Issue of Written Planning Advice	Issued upon request to property owner - per query	Statutory	\$73.00	\$73.00	\$73.00	\$0.00	\$73.00	no	R10601
Scheme Amendments	Upon lodgement of the Scheme Amendment request with the local government	Council	\$1,350.00	\$1,350.00		\$135.00	\$1,485.00	yes	R10601
	Following initiation of Scheme Amendment by the local government and prior to referral to the EPA for environmental clearance.	Council	\$1,350.00	\$1,350.00		\$135.00	\$1,485.00	yes	R10601
Structure Plans	Upon lodgement of the Structure Plan with the local government.	Council	\$1,350.00	\$1,350.00		\$135.00	\$1,485.00	yes	R10601
	Following adoption of the Structure Plan by the local government and prior to public advertising.	Council	\$1,350.00	\$1,350.00		\$135.00	\$1,485.00	yes	R10601
Transportable Housing Deposit	Payable to guarantee compliance with Town Planning Approval conditions, ie painting fencing, etc.								
	New transportable	Statutory	\$2,000.00	\$2,000.00		\$0.00	\$2,000.00	no	TRUST
	Second-hand transportable	Statutory	\$5,000.00	\$5,000.00		\$0.00	\$5,000.00	no	TRUST

**Amanda O'Halloran**  
**CHIEF EXECUTIVE OFFICER**  
 7 July 2015

**REVIEW DATES**

The Schedule of Fees and Charges is reviewed on an annual basis at the time of adopting the Municipal Budget for the forthcoming financial year.