



## **SHIRE OF WANDERING**

### **MINUTES OF THE ORDINARY COUNCIL MEETING**

**Wandering Shire Council Chambers, 22 Watts  
Street, Wandering**

**16 July 2015  
1.30pm**

**SHIRE OF WANDERING  
ORDINARY MEETING OF  
COUNCIL**

Dear Councillor

Notice is hereby given that an Ordinary Meeting of Council of the Shire of Wandering will be held on 16 July 2015 at Shire of Wandering Council Chambers, 22 Watts Street, Wandering. Commencing at 1.30pm

The business to be transacted is shown in the Agenda.

Amanda O'Halloran  
**CHIEF EXECUTIVE OFFICER**

**DISCLAIMER**

*The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Wandering warns that anyone who has any application lodged with Council must obtain and should only rely on written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Wandering for any act, omission or statement or intimation occurring during a Council meeting.*

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# Ordinary Council Meeting

## 1. DECLARATION OF OPENING /ANNOUNCEMENT OF VISITORS

The Shire President, Cr Graeme Kerr declared the meeting open at 1.31pm

## 2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

### Councillors:

Cr G Kerr	President
Cr B Dowsett	Deputy President
Cr W Gowland	
Cr C Ferguson	
Cr J Price	

### Staff:

Ms A O'Halloran	Chief Executive Officer
Mr D Ojha	Manager Administration and Finance

**Visitors:** Kim Stripe

**Apologies:** Nil

**On Leave of Absence:** Cr B Whitely  
Cr J McNeil

**Absent:** Nil

## 3. DISCLOSURE OF INTERESTS

Nil

### DECLARATION OF INTERESTS (NOTES FOR YOUR GUIDANCE) *(updated 13 March 2000)*

A member who has a Financial Interest in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest:

- (a) In a written notice given to the Chief Executive Officer before the Meeting or;
- (b) At the Meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- (c) Preside at the part of the Meeting, relating to the matter or;
- (d) Participate in, or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under Section 5.68 or Section 5.69 of the Local Government Act 1995.

### NOTES ON FINANCIAL INTEREST (FOR YOUR GUIDANCE)

The following notes are a basic guide for Councillors when they are considering whether they have a Financial Interest in a matter. I intend to include these notes in each agenda for the time being so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor or a person closely associated with the Councillor and is capable of being measure in money terms. There are exceptions in the Local Government Act 1995 but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e. sporting, social, religious etc), and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e., if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. If in doubt declare.
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it MUST be given when the matter arises in the Agenda, and immediately before the matter is discussed.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The only exceptions are:
  - 6.1 Where the Councillor discloses the extent of the interest, and Council carries a motion under s.5.68(1)(b)(ii) or the Local Government Act; or
  - 6.2 Where the Minister allows the Councillor to participate under s5.69 (3) of the Local Government Act, with or without conditions.

## **INTERESTS AFFECTING IMPARTIALITY**

**DEFINITION:** An interest that would give rise to a reasonable belief that the impartiality of the person having the interest would be adversely affected, but does not include an interest as referred to in Section 5.60 of the 'Act'.

A member who has an Interest Affecting Impartiality in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest;

- (a) in a written notice given to the Chief Executive Officer before the Meeting; or
- (b) at the Meeting, immediately before the matter is discussed.

## **IMPACT OF AN IMPARTIALITY CLOSURE**

There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote.

With the declaration of this new type of interest, the elected member stays in the room, participates in the debate and votes. In effect then, following disclosure of an interest affecting impartiality, the member's involvement in the Meeting continues as if no interest existed.

## **4. PUBLIC QUESTION TIME**

Nil

## **5. APPLICATIONS FOR LEAVE OF ABSENCE Nil**

**6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

**6.1 MINUTES OF THE ORDINARY MEETING OF COUNCIL – 18 JUNE 2015**

**COUNCIL DECISION – ITEM 6.1**

**MOVED: Cr J Price**

**SECONDED: Cr W Gowland**

That the minutes of the Ordinary Meeting of Council held on 18 June 2015, with an amendment to the council decision on item 10.2.1, be confirmed as a true and accurate record.

**CARRIED 5/0**

**7. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION**

Nil

**8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

**8.1 PRESENTATION BY HOTHAM WILLIAMS ECONOMIC DEVELOPMENT ALLIANCE**

Nil

**9. REPORTS OF COMMITTEES**

Nil

**10. REPORTS OF OFFICERS**

**10.1 CHIEF EXECUTIVE OFFICER**

**10.1.1 USE OF COMMON SEAL AND ACTIONS PERFORMED UNDER DELEGATED AUTHORITY FOR THE MONTH OF JUNE 2015**

**FILE REFERENCE:** 1.1.29.1

**PROPOSERS:** Nil

**DISCLOSURE OF INTEREST:** Nil

**DATE:** 7 July 2015

**PREVIOUSLY BEFORE COUNCIL:** N/A

**AUTHORS NAME & POSITION:** Amanda O'Halloran CEO

**NATURE OF COUNCILS ROLE IN THE MATTER:** Legislative

**PURPOSE OF THE REPORT**

The purpose of this agenda item is to report to Council for information, Use of the Common Seal and actions performed under delegated authority requiring referral to Council, for the month of June 2015.

**BACKGROUND**

Council has authorised the updated delegations register at the June 2015 Ordinary Meeting of Council. The procedure associated with the register is to report to Council the activities or actions that have been performed under delegated authority. A report will be completed for Council at each meeting that identifies (1) Use of the Common Seal, and (2) actions performed under delegated authority requiring referral to Council as per the Shire of Wandering Delegated Authority Register 2015.

**COMMENT/ DETAILS**

Minimal actions were performed under delegation during the month of June. A detailed list is provided below:

- Planning approval issued – Warwick and Carol Bailey - 14 Charlton Road, Wandering – Outbuilding Structures – Shed and Water Tank.
- Payments from the Municipal Account as per payment listing attached in Item 10.4.2

**CONSULTATION**

Relevant officers as listed in the Attachment.

**STATUTORY/ LEGAL ENVIRONMENT**

*Local Government Act 1995 Section 9.49A*

**POLICY IMPLICATIONS**

Affixing the Shire of Wandering Common Seal Policy  
Shire of Wandering Delegations Register 2015  
Purchasing and Tendering Policy

**FINANCIAL IMPLICATIONS**

Nil – all payments have been approved in the 2014/15 Annual Budget.

**STRATEGIC IMPLICATIONS**

Community Strategic Plan 2013-2023

**Goal 5 – A strong and effective Organisation**

*Outcome 5.2: Accountable decision making and resource allocation through effective governance*

**Strategy 5.2.1:** Ensure the Council's decision making process is effective and transparent

**Strategy 5.2.2:** Ensure that the organisation's governance structure, policies and procedures are current and relevant

**VOTING REQUIREMENT**

Simple Majority

**OFFICER RECOMMENDATION**

That Council accept the report "Use of Common Seal and Actions Performed Under Delegated Authority for the Month of June 2015".

**COUNCIL DECISION – ITEM 10.1.1**

**MOVED: Cr B Dowsett**

**SECONDED: Cr C Ferguson**

That Council accept the report "Use of Common Seal and Actions Performed under Delegated Authority for the Month of June 2015".

**CARRIED 5/0**



**10.1.2 AUTHORISATION OF BANK OVERDRAFT**

<b>FILE REFERENCE:</b>	10.1.8
<b>PROPOSERS:</b>	Nil
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	7 July 2015
<b>PREVIOUSLY BEFORE COUNCIL:</b>	21 May 2015 Item 10.1.1
<b>AUTHORS NAME &amp; POSITION:</b>	Amanda O'Halloran CEO
<b>NATURE OF COUNCILS ROLE IN THE MATTER:</b>	Legislative

**PURPOSE OF THE REPORT**

Council resolved by Absolute Majority at the May 2015 Ordinary Meeting of Council to approve the overdraft of \$200,000.00 from the Westpac Bank, authorising the CEO to advertise the proposal in accordance with section 6.20 of the Local Government Act 1995 and gave authority for the Shire President and the Chief Executive Officer to affix the Common Seal to, and execute the agreement for the overdraft of \$200,000.00 from the Westpac bank. The Westpac requires the names of the Officers and Members of Council to be stated in full within the recommendation in order to satisfy the legal requirements of the bank.

**Background**

Council has discussed on a number of occasions the need to implement an overdraft facility with the Bank. This now needs to be formalized to ensure that the facility is available when required. Typically, Council has minimal cash flow at the end of the financial year prior to levying and receiving rates income in late July early August.

**Comment**

The Shire administration advertised the Council's intention to establish a bank overdraft facility for \$200,000 in accordance with section 6.20 of the *Local Government Act 1995*. The advertisement was published in local papers, the Shire's website and on local notice boards for 30 days.

No comments were formally received; however a number of residents did seek more information.

Westpac requires the recommendation of Council to state the full names of the Officers and Members who will execute and manage the facility in order to satisfy the legal requirements of the bank.

**Consultation**

Shire President, Deputy and Councilors  
Wandering Community through statutory advertising  
Manager Finance and Administration  
Westpac Bank Officials

**Statutory Environment**

Section 6.20 of the *Local Government Act 1995* and Regulation 20 of the *Local Government (Financial Management) Regulations 1996* apply.

Essentially, as Council is proposing to exercise the power to obtain credit outside of the annual budget process, the local government needs to give one month's local public notice of the intent to obtain credit; and the resolution to do so must be Absolute Majority.

**Financial Implications**

Council has the financial capacity to service the overdraft and it is intended that the overdraft is only to be utilised times of cash flow shortages.

**Strategic Implications**

Community Strategic Plan 2013-2023

**Goal 5 – A strong and Effective Organisation**

Outcome 5.2: Accountable decision making and resource allocation through effective governance.

**Strategy 5.2.1:** Ensure Council's decision making process is effective and transparent

**Strategy 5.2.2:** Ensure the organisations governance structure, policies and procedures are current and relevant

**Policy Implications**

There are no policy implications.

**Voting Requirement**

Absolute Majority Required

**Recommendation**

That Council:

1. Approve the overdraft of \$200,000.00 from the Westpac Bank
2. Authorises the Shire President Cr Graeme Kerr and the Chief Executive Officer Amanda O'Halloran to affix the Common Seal to, and execute the agreement for the overdraft of \$200,000.00 from the Westpac bank.
3. Authorises the Chief Executive Officer Amanda O'Halloran to manage and draw on the facility as required.

**COUNCIL DECISION – ITEM 10.1.2**

**MOVED: Cr B Dowsett**

**SECONDED: Cr C Ferguson**

That Council:

4. Approve the overdraft of \$200,000.00 from the Westpac Bank
5. Authorises the Shire President Cr Graeme Kerr and the Chief Executive Officer Amanda O'Halloran to affix the Common Seal to, and execute the agreement for the overdraft of \$200,000.00 from the Westpac bank.
6. Authorises the Chief Executive Officer Amanda O'Halloran to manage and draw on the facility as required.

**CARRIED 5/0**

## 10.2 BUILDING AND PLANNING REPORTS

### 10.2.1 FINAL ADOPTION OF OMNIBUS AMENDMENT NO.4 TO SHIRE OF WANDERING TOWN PLANNING SCHEME NO. 3

<b>FILE REFERENCE:</b>	28.2.3.4
<b>PROponents:</b>	Shire of Wandering
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	2 July 2015
<b>PREVIOUSLY BEFORE COUNCIL:</b>	20 November 2014
<b>AUTHORS NAME &amp; POSITION:</b>	Ms Tory Young, Town Planning Consultant

<b>NATURE OF COUNCILS ROLE IN THE MATTER:</b>	Legislative
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#### PURPOSE OF THE REPORT

The purpose of this report is for Council to review the submissions received during the public advertising period as shown in Attachment 2 of this report and to resolve to finally adopt proposed Omnibus Amendment No.4 to the Shire of Wandering Town Planning Scheme No.3 with minor modifications as shown in the Schedule of Modifications in Attachment 2.1 of this report so that the documentation can be submitted to the Western Australian Planning Commission (WAPC) seeking the Hon. Minister for Planning's final approval.

#### BACKGROUND

At its Ordinary Meeting held on 20 November 2014 the Shire of Wandering resolved, pursuant to section 75 of the Planning and Development Act 2005 to amend Town Planning Scheme No. 3 through an Omnibus Amendment. The details of the Amendment were outlined in the Amendment Report, and in summary proposed the following changes to the Shire's Town Planning Scheme No.3.

1. Rezone Lot 101 North Bannister-Wandering, Wandering from 'Rural' to 'Rural-Residential';
2. Rezone the existing gravel pit site located at Lot 28352 Moramocking Road, Wandering from 'Public Purposes' to 'Rural Residential';
3. Amend provisions relating to home occupation and home businesses;
4. Amend Special Use provisions in Schedule 4 of the Scheme relating to the types of land uses permitted at the roadhouses along Albany Highway;
5. Amend site requirements for dwellings on Rural and Rural Residential lots;
6. Amend the Scheme Text to align with the Planning and Development Act 2005, any other relevant legislation and policy where required; and
7. Amend the Scheme Text to incorporate relevant objectives and aspects of the Local Planning Strategy and Townsite Expansion Plan where required.

#### COMMENT/ DETAILS

## MINUTES FOR THE MEETING HELD 16 JULY 2015

In accordance with the specific requirements of Section 81 of the *Planning and Development Act 2005* the proposed Omnibus Scheme Amendment was referred to the Environmental Protection Authority (EPA) for processing and environmental clearance under Section 48A of the *Environmental Protection Act 1986*. By correspondence received by the Shire on 26 February 2015 the EPA advised that the overall environmental impact of the proposal would not be severe enough to warrant assessment and confirmed the issuance of environmental clearance.

Following environmental clearance by the EPA the proposed amendment was advertised for public comment for the minimum required period of forty two (42) days concluding on 12 June 2015. This process included appropriate notices in the West Australian Newspaper, correspondence to all relevant service authorities and nearby landowners and public display of the amendment documentation at the Shire's Administration Centre and the Perth office of the Western Australian Planning Commission (WAPC).

Under the terms of the *Town Planning Regulations 1967* Council is now required to consider all submissions received in respect of the proposed amendment and determine whether or not the amendment should be adopted with or without modification.

At the conclusion of public advertising a total of eleven (11) submissions had been received by the Shire, all of which were from government agencies and/or service providers. A summary of the submissions received is provided in the attached Schedule of Submissions (see Attachment 1).

A detailed review of the submissions received during public advertising has revealed that the government agencies / service agencies that provided a response are generally supportive of and have no objections to the scheme amendment proposal. Notwithstanding this, to reflect the recommendations made in the submissions from the Department of Health and the Department of Agriculture and Food, minor modifications are recommended to what has been proposed in Schedule 11 of the Town Planning Scheme No.3 in relation to prescribed buffers for the proposed 'Rural – Residential' properties at Lot 101 and Lot 28352. In addition to this, to address the points made by Main Roads WA, minor modifications are also recommended to what has been proposed in Schedule 4 – Special Use Zone of the Town Planning Scheme No.3 in relation to the two roadhouses located at Lots 25662 and 22534 Albany Highway to ensure matters relating to access are considered as part of the planning approval process. The details of these proposed modifications to the Omnibus Scheme Amendment No. 4 to the Shire's Town Planning Scheme No.3 are outlined in the Schedule of Modifications as shown in Attachment 2 of this report.

Given the outcomes from public advertising it is recommended that Council now resolve to finally adopt the proposed amendment with modification and submit the relevant documentation to the WAPC seeking the Hon. Minister for Planning's final approval.

This report recommends that Council resolve to finally adopt proposed Omnibus Amendment No.4 to the Shire of Wandering Town Planning Scheme No.3 with minor modifications, execute the scheme amendment documents as required under the *Town Planning Regulations 1967* and submit the documentation to the Western Australian Planning Commission (WAPC) seeking the Hon. Minister for Planning's final approval.

### **CONSULTATION**

Completed in accordance with the Town Planning Regulations 1967.

### **STATUTORY/ LEGAL ENVIRONMENT**

Planning and Development Act 2005

Town Planning Regulations 1967

Shire of Wandering Local Planning Strategy (2007)

Shire of Wandering Townsite Expansion Plan (2009)

Environmental Protection Act 1986

### **POLICY IMPLICATIONS**

State Planning Policy 2.5 – Land Use Planning in Rural Areas (May 2012)

## FINANCIAL IMPLICATIONS

Tory Young Town Planning and Heritage has been engaged by the Shire at \$70 per hour and has been authorised to complete the Omnibus Amendment at this rate. There is provision in the 2015/16 Budget for use of consultancy services.

## STRATEGIC IMPLICATIONS

### Community Strategic Plan 2013-2023

#### Goal 3 – Development that is in keeping with the Rural Landscape

##### Outcome 3.1: Vibrant Rural Planning and Development

##### Strategy 3.1.1: Promote and Encourage variety in land use planning

## VOTING REQUIREMENT

Simple Majority

## OFFICER RECOMMENDATION

That Council:

1. Note all of the submissions received in respect of Omnibus Amendment No. 4 to the Shire of Wandering Town Planning Scheme No.3 as shown in Attachment 1 to this report;
2. Adopt Omnibus Amendment No. 4 to the Shire of Wandering Town Planning Scheme No.3 with modifications outlined in the Schedule of Modifications as shown in Attachment 2 to this report, and advise the Western Australian Commission modifications to the Scheme Amendment Proposal are recommended to reflect the content of the submissions received during public advertising;
3. Endorse the three (3) copies of the documentation prepared in respect of Omnibus Amendment No. 4 by affixing the Shire's common seal and authorising the Shire President and Chief Executive Officer to sign the amendment documentation accordingly; and
4. Authorise the Shire Administration to submit the endorsed documentation prepared in respect of Omnibus Amendment No. 4 to the Western Australian Planning Commission seeking the Hon. Minister for Planning's final approval

## COUNCIL DECISION – ITEM 10.2.1

**MOVED: Cr W Gowland**

**SECONDED: Cr B Dowsett**

That Council:

1. Note all of the submissions received in respect of Omnibus Amendment No. 4 to the Shire of Wandering Town Planning Scheme No.3 as shown in Attachment 1 to this report;
2. Adopt Omnibus Amendment No. 4 to the Shire of Wandering Town Planning Scheme No.3 with modifications outlined in the Schedule of Modifications as shown in Attachment 2 to this report, and advise the Western Australian Commission modifications to the Scheme Amendment Proposal are recommended to reflect the content of the submissions received during public advertising;
3. Endorse the three (3) copies of the documentation prepared in respect of Omnibus Amendment No. 4 by affixing the Shire's common seal and authorising the Shire President and Chief Executive Officer to sign the amendment documentation accordingly; and
4. Authorise the Shire Administration to submit the endorsed documentation prepared in respect of Omnibus Amendment No. 4 to the Western Australian Planning Commission seeking the Hon. Minister for Planning's final approval

**CARRIED 5/0**

### 10.3 COMMUNITY SERVICES REPORTS

#### 10.3.1 APPLICATION TO KEEP MORE THAN 3 DOGS

**FILE REFERENCE:** 1.1.30

**PROPOSERS:** Heather Armitage

**DISCLOSURE OF INTEREST:** Nil

**DATE:** 9 July 2015

**PREVIOUSLY BEFORE COUNCIL:** Nil

**AUTHORS NAME & POSITION:** Matthew Sharpe WA Contract Ranger Services Pty Ltd

**NATURE OF COUNCILS ROLE IN THE MATTER:** Legislative,

#### **PURPOSE OF THE REPORT**

Is to consider the application made by Mrs Heather Armitage to keep three dogs at her property at 8 Down Street, Wandering.

The application needs to be considered by Council as per the requirements of the Shire of Wandering's Dog Local Law (2000) and the *Dog Act 1976*.

#### **BACKGROUND**

It is a requirement of the Shire of Wandering Dog Local Law (2000) that the maximum number of dogs that can be kept within a town site is 2 unless an exemption has been granted by Council under the provisions of section 26(3) of the Dog Act 1976 (as amended).

Council has approved similar applications in the past when all adjoining neighbours have agreed to the request and the Shire Ranger or authorised Council Officer has considered that there are no valid reasons for withholding such approval.

#### **COMMENT/ DETAILS**

An application has been received from Mrs Heather Armitage to keep three dogs at her property being 8 Down Street Wandering. Mrs Armitage currently has 2 dogs which are registered, sterilised and micro chipped. The third dog which she wishes to keep previously belonged to her daughter who unfortunately is not in a position to care for the dog any more. The dogs in question are Molly a 16 year old Jack Russell, Rosie a 7 year old Chihuahua and Bridie a 2 year old Border Collie.

Council's Ranger conducted a site visit to 8 Down Street Wandering and the property has adequate fencing to contain the dogs. He has advised that there are no reasons to withhold granting an exemption to keep three dogs at the property.

**CONSULTATION**

All adjoining neighbours to 8 Down Street have been consulted by Council's Ranger. No objections have been received to the keeping of three dogs at this property.

**STATUTORY/ LEGAL ENVIRONMENT**

Dog Act 1976 (as amended)  
Wandering Shire Council Dog Local Law (2000)

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS**

**Community Strategic Plan 2013-2023**

**Goal 5 – A strong and effective Organisation**

*Outcome 5.2: Accountable decision making and resource allocation through effective governance*

**Strategy 5.2.1: Ensure the Council's decision making process is effective and transparent**

**VOTING REQUIREMENT**

Absolute Majority

**OFFICER RECOMMENDATION**

**That Council:**

Approve an exemption for the keeping of three dogs at 8 Down Street Wandering subject to the following conditions:

1. That the exemption be reviewed in twelve months' time to ensure that no adverse problems have been experienced as a result of the exemption.
2. That Council reserve the right to withdraw the exemption at any time if any major or substantial problems are experienced prior to the review period.
3. The exemption only applies to the dogs nominated by the applicant.
4. Each dog must be registered with the Shire of Wandering.
5. Upon the death or permanent removal of any of the nominated dogs a maximum of two dogs only will be permitted to be kept on this property.

**COUNCIL DECISION – ITEM 10.3.1**

**MOVED: Cr C Ferguson**

**SECONDED: Cr W Gowland**

**That Council:**

Approve an exemption for the keeping of three dogs at 8 Down Street Wandering subject to the following conditions:

1. That the exemption be reviewed in twelve months' time to ensure that no adverse problems have been experienced as a result of the exemption.

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2. That Council reserve the right to withdraw the exemption at any time if any major or substantial problems are experienced prior to the review period.
3. The exemption only applies to the dogs nominated by the applicant.
4. Each dog must be registered with the Shire of Wandering.
5. Upon the death or permanent removal of any of the nominated dogs a maximum of two dogs only will be permitted to be kept on this property.

**CARRIED 5/0**



## 10.4 CORPORATE SERVICES

### 10.4.1 ADOPTION OF THE 2015/16 BUDGET

<b>FILE REFERENCE:</b>	10.4.1.1
<b>PROPOSERS:</b>	Nil
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	10 July 2015
<b>PREVIOUSLY BEFORE COUNCIL:</b>	N/A
<b>AUTHORS NAME &amp; POSITION:</b>	Durga Ojha, Manager Finance & Administration
<b>NATURE OF COUNCILS ROLE IN THE MATTER:</b>	Legislative

#### PURPOSE OF THE REPORT

To consider and adopt the Municipal Fund Budget for the 2015/16 financial year together with supporting schedules, including imposition of rates and minimum payments, adoption of fees and charges and other consequential matters arising from the budget papers.

#### BACKGROUND

The draft 2015/16 budget has been compiled based on the principals contained within the Strategic Community Plan and the Long Term Financial Plan. The 2015/16 draft budget has been prepared in accordance with the presentations made to Councillors at the 3 budget workshops held between May and July 2015.

The proposed differential rates were approved by Council on the 18 June 2015 and advertised for public comment. Five (5) Submissions were received by the 13 July 2015 when the public comment period closed.

#### COMMENT/ DETAILS

##### ATTACHMENT 3 & 3.1

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

- The budget has been prepared with a 12 % rate increase in line with financial plans contained within the Long Term Financial Plan. This increase applies to all differential general rate categories.

Rating Category	Rates in a Dollar	Minimum Rate Payments
GRV - Special Use	\$0.0952	\$952
GRV- Residential	\$0.0790	\$780

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UV- Rural Residential	\$0.00784	\$952
UV- Rural Mining	\$0.00588	\$952
UV - Rural	\$0.00588	\$952

- Fees and Charges have been reviewed and where increases have occurred these have generally increased by 10% and are itemised in the draft budget. There is the inclusion of a number of new items –
  - Water Sampling
  - Wandering Waste Transfer Station Seasons Pass
  - Food Premises Registration Fee and Inspection Charges
  - Equipment Hire
  
- Household and commercial waste charges and charges for depositing at the Wandering Waste Transfer Station are proposed to increase and are itemised separately in the draft budget. Increased costs imposed on the Council to transport and manage waste in the Shire of Wandering have been directed back to users where possible – Council is proposing to recover 52.31 % of the total cost of waste services this financial year.
  
- The recurrent operating budget included an overall increase of 5% (although individual line items may vary from this based on specific factors affecting each of these) and continues the focus on improved service delivery to the community. There is no increase in Staff numbers planned in this budget.
  
- A capital works programme totalling \$1,609,935.00 is included. Expenditure on road infrastructure is the major component of the capital budget (\$1,315,235.00) in line with Councils strategy to increase the investment in road and associated assets.
  
- A calculated surplus of \$234,500 is anticipated to be bought forward from 30 June 2015. However this is unaudited and may change. Any change will be addressed as part of a future budget review. The surplus comprises of grants that were received early but are actually for expenditure in the 2015/16 budget.
  - Financial Assistance Grant \$244,439.00 – half yearly allocation received 30 June 2015
  - DFES (Bush Fire Brigade Grant) \$6282.50 – first instalment received 30 June 2015
  - Wheatbelt Development Commission, Age Friendly Community Grant \$53,000 received June 2015
  
- Principal additional grant funding for the year is estimated from:
 

▪ Financial Assistance Grant	\$488,878.00
▪ Regional Road Group	\$901,148.00
▪ Roads 2 Recovery	\$296,412.00
▪ DFES Bush Fire Brigade Grant	\$ 25,130.00
▪ Wheatbelt Development Commission, Age Friendly Community Grant	\$ 53,000.00
▪ Department for Regional Development, CRC Service Grant	\$108,000.00

**CONSULTATION**

Councillors

Chief Executive Officer

While no specific consultation has occurred on the draft 2015/16 budget, community consultation and engagement has previously occurred during the development of the Community Strategic Plan from which other plans and direction has been formulated. In addition, the proposed differential rates were advertised in the West Australian on the 20 June 2015 and the Wandering Echo on the 1 July 2015.

Extensive internal consultation has occurred through briefings and workshops with elected members.

### **STATUTORY/ LEGAL ENVIRONMENT**

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

Division 5 and 6 of Part 6 of the Local Government Act 1995 refer to the setting of budgets and raising of rates and charges. The Local Government (Financial Management) Regulations 1996 details the form and content of the budget. The draft 2015/16 budget as presented is considered to meet statutory requirements.

### **POLICY IMPLICATIONS**

The Budget is based on the principals contained within the Corporate Business Plan.

### **FINANCIAL IMPLICATIONS**

Specific financial implications are outlined in the detail section of this report and as itemised in the draft 2015/16 budget attached for adoption.

### **STRATEGIC IMPLICATIONS**

#### **Community Strategic Plan 2013-2023**

#### **Goal 5 – A strong and effective Organisation**

*Outcome 5.2: Accountable decision making and resource allocation through effective governance*

**Strategy 5.2.1:** Ensure the Council's decision making process is effective and transparent

**Strategy 5.2.3:** Ensure appropriate funds are available to implement current and future action plans

### **VOTING REQUIREMENT**

Absolute Majority

### **OFFICER RECOMMENDATION**

**That Council:**

#### **PART A – MUNICIPAL FUND BUDGET FOR 2015/16**

Pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management ) Regulations 1996, the Council adopt the Municipal Fund budget as contained in **ATTACHMENT 3** of this agenda for the Shire of Wandering for the 2015/16 financial year which includes the following:

- Statement of Comprehensive Income by Nature and Type on page (1) showing a net result for that year of \$526,885.00
- Statement of Comprehensive Income by Program on page (2 & 3) showing a net result for that year of \$526,885.00
- Statement of Cash Flows on page (4)
- Rate Setting Statement on page (5) showing an amount required to be raised from rates of \$785,006.00
- Notes to and Forming Part of the Budget on pages (6 to 34)
- Transfers to and from Reserves as detailed in page (23)

### **ABSOLUTE MAJORITY REQUIRED**

**COUNCIL DECISION – ITEM 10.4.1 – PART A**

**MOVED: Cr B Dowsett**

**SECONDED: Cr W Gowland**

That Council:

Pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, the Council adopt the Municipal Fund budget as contained in **ATTACHMENT 3** of this agenda for the Shire of Wandering for the 2015/16 financial year which includes the following:

- Statement of Comprehensive Income by Nature and Type on page (1) showing a net result for that year of \$526,885.00
- Statement of Comprehensive Income by Program on page (2 & 3) showing a net result for that year of \$526,885.00
- Statement of Cash Flows on page (4)
- Rate Setting Statement on page (5) showing an amount required to be raised from rates of \$785,006.00
- Notes to and Forming Part of the Budget on pages (6 to 34)
- Transfers to and from Reserves as detailed in page (23)

**CARRIED 5/0**

**PART B – DIFFERENTIAL RATES, INSTALLMENT PAYMENT ARRANGEMENTS**

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

1.1 Differential Rates

- |                          |                           |
|--------------------------|---------------------------|
| • GRV- Special Use       | 9.52 cents in the dollar  |
| • GRV- Residential       | 7.90 cents in the dollar  |
| • UV – Rural Residential | 0.784 cents in the dollar |
| • UV – Rural Mining      | 0.588 cents in the dollar |
| • UV – Rural             | 0.588 cents in the dollar |

1.2 Minimum Payments

- |                          |       |
|--------------------------|-------|
| • GRV- Special Use       | \$952 |
| • GRV- Residential       | \$780 |
| • UV – Rural Residential | \$952 |
| • UV – Rural Mining      | \$952 |
| • UV – Rural             | \$952 |

2. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, council nominates the following due dates for the payment in full by instalments:

- Full Payment and 1<sup>st</sup> instalment due date 24 August 2015
- 2<sup>nd</sup> quarterly instalment due date 27 October 2015
- 3<sup>rd</sup> quarterly instalment due date 29 December 2015
- 4<sup>th</sup> quarterly instalment due date 1 March 2016

3. Pursuant to Section 6.46 of the *Local Government Act 1995*, council offers a discount of 10% to ratepayers who have paid their rates in full, including arrears, waste and service charges, on or before the 24 August 2015

4. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, council adopts an instalment administration charge of \$30.00 per instalment option.
5. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.
6. Pursuant to section 6.51(1) and subject to section 6.51(4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 11% for rates (and service charges) and costs of proceeding to recover such charges that remains unpaid after becoming due and payable.

**ABSOLUTE MAJORITY REQUIRED**

**COUNCIL DECISION – ITEM 10.4.1 – PART B**

**MOVED: Cr C Ferguson**

**SECONDED: Cr J Price**

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

• GRV- Special Use	9.52 cents in the dollar
• GRV- Residential	7.90 cents in the dollar
• UV – Rural Residential	0.784 cents in the dollar
• UV – Rural Mining	0.588 cents in the dollar
• UV – Rural	0.588 cents in the dollar
  - 1.2 Minimum Payments
 

• GRV- Special Use	\$952
• GRV- Residential	\$780
• UV – Rural Residential	\$952
• UV – Rural Mining	\$952
• UV – Rural	\$952
2. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, council nominates the following due dates for the payment in full by instalments:
  - Full Payment and 1<sup>st</sup> instalment due date 24 August 2015
  - 2<sup>nd</sup> quarterly instalment due date 27 October 2015
  - 3<sup>rd</sup> quarterly instalment due date 29 December 2015
  - 4<sup>th</sup> quarterly instalment due date 1 March 2016
3. Pursuant to Section 6.46 of the *Local Government Act 1995*, council offers a discount of 10% to ratepayers who have paid their rates in full, including arrears, waste and service charges, on or before the 24 August 2015
4. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, council adopts an instalment administration charge of \$30.00 per instalment option.

5. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.
6. Pursuant to section 6.51(1) and subject to section 6.51(4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 11% for rates (and service charges) and costs of proceeding to recover such charges that remains unpaid after becoming due and payable.

**CARRIED 5/0**

**REASON FOR VARYING THE OFFICERS RECOMMENDATION**

*Point 4, of Item 10.4.1 Part B, was changed to reflect an instalment administration charge of \$30.00 per instalment option to be more reflective of the cost incurred by the Shire to process the payments.*

**PART C – GENERAL FEES AND CHARGES FOR 2015/16**

Pursuant to section 6.16 of the *Local Government Act 1995*, council adopts the Fees and Charges included at pages 36 to 42 inclusive of the draft 2015/16 budget included as **ATTACHMENT 3** of this agenda and minutes.

**ABSOLUTE MAJORITY REQUIRED**

**COUNCIL DECISION – ITEM 10.4.1 – PART C**

**MOVED: Cr W Gowland**

**SECONDED: Cr B Dowsett**

Pursuant to section 6.16 of the *Local Government Act 1995*, council adopts the Fees and Charges included at pages 36 to 42 inclusive of the draft 2015/16 budget included as **ATTACHMENT 3** of this agenda and minutes.

**CARRIED 5/0**

**PART D – OTHER STATUTORY FEES FOR 2015/16**

1. Pursuant to section 53 of the *Cemeteries Act 1986* the council adopts the Fees and Charges for the Wandering Cemetery included at page 38 of the draft 2015/16 budget included as **ATTACHMENT 3** of this agenda and minutes.
2. Pursuant to section 245A(8) of the *Local Government (Miscellaneous Provisions) Act 1960* the council adopts a swimming pool inspection fee of \$63.00 included at page 41 of the draft 2015/16 budget included as **ATTACHMENT 3** of this agenda and minutes.
3. Pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, Council adopt the following charges for the removal and deposit of domestic and commercial waste:

**3.1. Residential Premises (including recycling) Wandering Town Site and Wandering Downs**

- 2.1.1 240 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)  
\$ 380.00pa

**2.2 Commercial Premises Wandering Town Site and Industrial Area**

2.1.2 240 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)

\$ 380.00pa

4. Pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, and section 6.16 of the *Local Government Act 1995* council adopt the following charges incl of GST for the deposit of domestic and commercial waste:

Charge	Description	Price
Call out Fee	Opening of Transfer Station out of Hours	\$110.00
Seasons Pass	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.	\$250.00
Household Waste	per 240 litre bin	\$15.00
Household Waste	per cubic metre	\$40.00
Household Waste	per trailer 6x4	\$40.00
Household Waste	per tonne	\$120.00
Building Site Refuse Disposal	per building licence issued - for dwellings only	\$500.00
Commercial Refuse Disposal	disposal of commercial waste	\$330.00
Vehicle Body Dumping	disposal of car bodies at tip - per car	\$165.00
Recycling	per 240 litre bin	\$15.00
Recycling	per cubic metre	\$40.00
Recycling	per trailer 6x4	\$40.00
Animal Carcasses	small domestic - per carcass	\$7.50
Animal Carcasses	large - cattle, sheep, horse - per carcass	\$10.00
White goods - fridge, freezer, stoves, washing machine etc...	per item	\$22.00
Mattresses	per item	\$38.50
Car Tyre	per tyre	\$10.00
4WD Tyre	per tyre	\$15.00
Car / 4WD tyre on rim	per tyre	\$23.00
10 Litre waste oil and units thereafter	3.30 per 10 litres	\$3.30
Green Waste	<i>Must be separated from other waste or household waste charges apply</i>	No Charge
Clean fill	clean sand etc, where it can be used on site	No Charge

**ABSOLUTE MAJORITY REQUIRED**

**COUNCIL DECISION – ITEM 10.4.1 – PART D**

**MOVED: Cr G Kerr**

**SECONDED: Cr J Price**

1. Pursuant to section 53 of the *Cemeteries Act 1986* the council adopts the Fees and Charges for the Wandering Cemetery included at page 38 of the draft 2015/16 budget included as **ATTACHMENT 3** of this agenda and minutes.
2. Pursuant to section 245A(8) of the *Local Government (Miscellaneous Provisions) Act 1960* the council adopts a swimming pool inspection fee of \$63.00 included at page 41 of the draft 2015/16 budget included as **ATTACHMENT 3** of this agenda and minutes.
3. Pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, Council adopt the following charges for the removal and deposit of domestic and commercial waste:
  - 3.1. Residential Premises (including recycling) Wandering Town Site and Wandering Downs**  
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)  
\$380.00pa
  - 3.2 Commercial Premises Wandering Town Site and Industrial Area**  
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)  
\$380.00pa
4. Pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, and section 6.16 of the *Local Government Act 1995* council adopt the following charges incl of GST for the deposit of domestic and commercial waste:

Charge	Description	Price
Call out Fee	Opening of Transfer Station out of Hours	\$110.00
Seasons Pass	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.	\$250.00
Household Waste	per 240 litre bin	\$15.00
Household Waste	per cubic metre	\$40.00
Household Waste	per trailer 6x4	\$40.00
Household Waste	per tonne	\$120.00
Building Site Refuse Disposal	per building licence issued - for dwellings only	\$500.00
Commercial Refuse Disposal	disposal of commercial waste	\$330.00
Vehicle Body Dumping	disposal of car bodies at tip - per car	\$165.00
Recycling	per 240 litre bin	\$15.00
Recycling	per cubic metre	\$40.00
Recycling	per trailer 6x4	\$40.00



MINUTES FOR THE MEETING HELD 16 JULY 2015

Charge	Description	Price
Animal Carcasses	small domestic - per carcass	\$7.50
Animal Carcasses	large - cattle, sheep, horse - per carcass	\$10.00
White goods - fridge, freezer, stoves, washing machine etc...	per item	\$22.00
Mattresses	per item	\$38.50
Car Tyre	per tyre	\$10.00
4WD Tyre	per tyre	\$15.00
Car / 4WD tyre on rim	per tyre	\$23.00
10 Litre waste oil and units thereafter	3.30 per 10 litres	\$3.30
Green Waste	<i>Must be separated from other waste or household waste charges apply</i>	No Charge
Clean fill	clean sand etc, where it can be used on site	No Charge

**CARRIED 5/0**

**PART E – ELECTED MEMBERS' FEES AND ALLOWANCES FOR 2015/16**

Pursuant to section 5.99 of the *Local Government Act 1995* and regulation 34 of the *Local Government (Administration) Regulations 1996*, council adopts the following annual fee for payment of elected members in lieu of individual meeting attendance fees:

- Shire President \$4,000.00

**ABSOLUTE MAJORITY REQUIRED**

**COUNCIL DECISION – ITEM 10.4.1 – PART E**

**MOVED: Cr B Dowsett**

**SECONDED: Cr J Price**

Pursuant to section 5.99 of the *Local Government Act 1995* and regulation 34 of the *Local Government (Administration) Regulations 1996*, council adopts the following annual fee for payment of elected members in lieu of individual meeting attendance fees:

**CARRIED 5/0**

**PART F - MATERIAL VARIANCE REPORTING FOR 2015/16**

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and *AASB 1031 Materiality*, the level to be used in statements of financial activity in 2015/16 for reporting material variances shall be 10% or 5,000 whichever is the greater.

**Simple Majority**

**COUNCIL DECISION – ITEM 10.4.1 – PART F**

**MOVED: Cr J Price**

**SECONDED: Cr W Gowland**

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and *AASB 1031 Materiality*, the level to be used in statements of financial activity in 2015/16 for reporting material variances shall be 10% or 5,000 whichever is the greater.

**CARRIED 5/0**

**10.4.2 FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2015**

<b>FILE REFERENCE:</b>	<b>10.1.16</b>
<b>PROPOSERS:</b>	Nil
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	8 July 2015
<b>PREVIOUSLY BEFORE COUNCIL:</b>	N/A
<b>AUTHORS NAME &amp; POSITION:</b>	Durga Ojha, Manager Finance & Administration
<b>NATURE OF COUNCILS ROLE IN THE MATTER:</b>	Legislative

**PURPOSE OF THE REPORT**

In accordance with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, the Shire is to prepare a monthly Statement of Financial Activity for consideration by Council.

The monthly financials for the month of June 2015 are presented for Councils consideration.

**BACKGROUND**

In accordance with Local Government (Financial Management) Regulation 1996 34(1), local governments are required to prepare, each month, a statement of financial activity reporting on revenue and expenditure for the month in question.

The statement of financial activity is to be presented at an ordinary meeting of Council within two (2) months after the end of the month to which the statement relates.

The statement of financial activity for the periods ending 30 June 2015, financial statements, bank reconciliation and list of accounts paid for the periods ending 30 June 2015 are hereby presented for Council's information.

**COMMENT/ DETAILS**

Council is requested to accept the Monthly Financial Report 30 June 2015, Bank Statements 30 June 2015, Bank Reconciliations 30 June 2015 and List of Payments 30 June 2015 as presented.

Monthly Financial Report for the period ending 30 June 2015.

**ATTACHMENT 4**

Bank Reconciliations (Municipal account)  
Municipal A/C Bank Statements

**ATTACHMENT 4.1**  
**ATTACHMENT 4.2**

Bank Reconciliations (Investment account)  
Investment A/C Bank Statements

**ATTACHMENT 4.3**  
**ATTACHMENT 4.4**

Bank Reconciliations (Trust Account)  
Trust A/C Bank Statements

**ATTACHMENT 4.5**  
**ATTACHMENT 4.6**

List of Payments 30 June 2015

**ATTACHMENT 4.7**

**CONSULTATION**

Chief Executive Officer  
Finance Officer

**STATUTORY/ LEGAL ENVIRONMENT**

Section 6.4 Local Government Act 1995, Part 6 – Financial Management, and regulation 34 Local Government (Financial Management) Regulation 1996.

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Financial implications and performance to budget are reported to Council on a monthly basis

**STRATEGIC IMPLICATIONS**

**Community Strategic Plan 2013-2023**

**Goal 5 – A strong and Effective Organisation**

Outcome 5.2: Accountable decision making and resource allocation through effective governance.

**Strategy 5.2.1:** Ensure Council's decision making process is effective and transparent

**Strategy 5.2.3:** Ensure appropriate funds are available to implement current and future action plans

**VOTING REQUIREMENT**

Simple Majority

**OFFICER RECOMMENDATION**

That Council

1. Endorse all Cheque, EFT, BPay, wages, transport payments, transfers to investments, credit card payments and other direct debits and transfers as listed from the Municipal and Trust Fund totalling \$176,751.07 for the period ending 30 June 2015
2. Receive the bank reconciliations & bank statements for the period ended 30 June 2015
3. Receive the financial statements for the period ended 30 June 2015

**COUNCIL DECISION – ITEM 10.4.2**

**MOVED: Cr B Dowsett**

**SECONDED: Cr J Price**

**That Council:**

4. Endorse all Cheque, EFT, BPay, wages, transport payments, transfers to investments, credit card payments and other direct debits and transfers as listed from the Municipal and Trust Fund totalling \$176,751.07 for the period ending 30 June 2015
5. Receive the bank reconciliations & bank statements for the period ended 30 June 2015
6. Receive the financial statements for the period ended 30 June 2015

**CARRIED 5/0**

**11 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**  
Nil

**12 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**

Cr B Dowsett requested to introduce an urgent Motion to the Meeting.  
Cr B Dowsett proposed to introduce a Motion of No Confidence in Cr Jim McNeil.

**COUNCIL DECISION**

**MOVED: Cr B Dowsett**

**SECONDED: Cr G Kerr**

That Council considers the following new business of an urgent nature

**CARRIED 5/0**

**12.1.1 NOTICE OF NO CONFIDENCE MOTION**

Cr B Dowsett moved a Motion of No Confidence in Cr J McNeil; the motion is made in relation to recent events that have occurred at Council. The Motion states that Cr J McNeil's behaviour has been detrimental to the Council and the reputation of the Shire of Wandering and has adversely affected community perceptions.

The Motion is made in relation the upcoming election so that Cr McNeil can consider his commitment to Council.

**COUNCIL DECISION 12.1**

**MOVED: Cr B Dowsett**

**SECONDED: Cr C Ferguson**

That Council:

Adopts a Motion of No Confidence in Cr J McNeil; the motion is made in relation to recent events that have occurred at Council. Cr McNeil's behaviour has been detrimental to the Council and the reputation of the Shire of Wandering and has adversely affected community perceptions.

The Motion is made in relation the upcoming election so that Cr McNeil can consider his commitment to Council.

**CARRIED 4/1**

**COUNCIL Resolution to break for Afternoon Tea**

**MOVED: Cr J Price**

**SECONDED: Cr W Gowland**

That the Meeting be adjourned for 15 minutes for afternoon tea at 3.18 pm

**CARRIED 5/0**

**COUNCIL Resolution to recommence the Meeting**

**MOVED: Cr W Gowland**

**SECONDED: Cr J Price**

That the Meeting to recommence at 3.43 pm

**CARRIED 5/0**

**13 CONFIDENTIAL ITEMS**

**COUNCIL Resolution to Close the Meeting**

**MOVED:** Cr B Dowsett

**SECONDED:** Cr J Price

**That Council:**

That Council close the meeting to the public at 3.46 pm pursuant to sub section 5.23 (2) (e) of the Local Government Act 1995.

**CARRIED 5/0**

**13.1 – CONFIDENTIAL ITEM - CONTRACTUAL MATTERS CHIEF EXECUTIVE OFFICER**

**FILE REFERENCE:** 1.2.1.31

**PROPOSERS:** Nil

**AUTHORS NAME & POSITION:** Amanda O'Halloran CEO

**DISCLOSURE OF INTEREST:** Nil - beyond the employment relationship between CEO and Council

**DATE:** 7 July 2015

**PREVIOUSLY BEFORE COUNCIL:** 21 May 2015

**NATURE OF COUNCILS ROLE IN THE MATTER:** Executive

**PURPOSE OF THE REPORT**

This report proposes a process to confirm the Chief Executive Officer at the end of the six month probation period provided for in the contract of employment.

The report also proposes a framework and process for the on-going management of the CEO's performance contract.

Report/Attachment is Confidential as per Local Government Act 1995, Section 5.23 (2)(a).

**COUNCIL DECISION 13.1**

**MOVED:** Cr B Dowsett

**SECONDED:** Cr C Ferguson

**That Council:**

1. **NOTES** the following:

- The self-assessment of progress submitted by the CEO to the May 2015 meeting of the Council, and
- Advice from the CEO that there are no changed circumstance since the May meeting of the Council that materially affect the accountabilities.

MINUTES FOR THE MEETING HELD 16 JULY 2015

2. **CONFIRMS**, after giving due consideration to the information referred to in Recommendation 1, Ms Amanda O'Halloran in the role of CEO pursuant to Clause 4 of the CEO's contract,
3. **ADOPTS** the process for management of the CEO performance contract, set out in the section entitled *Performance review cycle and process* in the attached report, incorporating three quarterly interim reviews and one formal annual review.
4. **DIRECTS** that the Annual Performance Review be conducted at the February 2016 meeting of the Council and that quarterly interim reviews be held to coincide with the October 2015, May and August 2016 meetings of the Council,
5. **INVITES** the CEO to identify a potential facilitator for the annual performance review.

**CARRIED: 5/0**

**COUNCIL Resolution to Open the Meeting**

**MOVED:** Cr C Ferguson

**SECONDED:** Cr W Gowland

That Council re-open the meeting to the public at 4.11 pm pursuant to sub section 5.23 (2) (e) of the Local Government Act 1995 and read the resolution passed if any public are present.

**CARRIED: 5/0**

**14 TIME AND DATE OF NEXT MEETING**

Next Ordinary Council meeting to be held on Thursday 20 August 2015 at 1:30pm

**15 CLOSURE OF MEETING**

The Shire President declared the meeting closed at 4.14pm

**These Minutes were confirmed at the Ordinary Council Meeting  
on Thursday 20 August 2015.**

**Signed:** .....

**Presiding Person at the meeting at which the minutes were confirmed**

**Date:** .....

## SCHEDULE OF MODIFICATIONS

### SHIRE OF WANDERING – OMNIBUS AMENDMENT NO. 4 TO TOWN PLANNING SCHEME NO. 3

#### 1.0 CURRENT AND PROPOSED SCHEME TEXT AMENDMENTS (WITH FURTHER MODIFICATIONS)

Current Scheme Text Provisions	Proposed Scheme Text Amendments (with further modification)
<p>SCHEDULE 4 – SPECIAL USE ZONES</p> <p>NO. 1</p> <p>DESCRIPTION OF LAND: Avon Location, 26562 Albany Highway, North Bannister:</p> <p>SPECIAL USE: Roadhouse, traveller's facilities subject to planning approval</p> <p>CONDITIONS: Development standards as determined by the local government</p>	<p>SCHEDULE 4 – SPECIAL USE ZONE</p> <p>No. 1</p> <p>DESCRIPTION OF LAND: Avon Location, 26562 Albany Highway, North Bannister:</p> <p>SPECIAL USE: Roadhouse, traveller's facilities and supporting tourist facilities including, retail, shop and short stay accommodation, subject to planning approval and consideration by <u>Main Roads WA</u>.</p> <p>CONDITIONS: Development standards as determined by the local government and in <u>liaison with Main Roads WA</u>.</p>
<p>SCHEDULE 4 – SPECIAL USE ZONES</p> <p>NO.2</p> <p>DESCRIPTION OF LAND: Avon Location, 22534 Albany Highway, North Bannister:</p> <p>SPECIAL USE: Roadhouse, traveller's facilities, subject to planning approval</p> <p>CONDITIONS: Development standards as determined by the local government</p>	<p>SCHEDULE 4 – SPECIAL USE ZONES</p> <p>NO.2</p> <p>DESCRIPTION OF LAND: Avon Location, 22534 Albany Highway, North Bannister:</p> <p>SPECIAL USE: Roadhouse, traveller's facilities, and supporting tourist facilities including, retail, shop and short stay accommodation, subject to planning approval and consideration by <u>Main Roads WA</u>.</p> <p>CONDITIONS: Development standards as determined by the local government and in <u>liaison with Main Roads WA</u>.</p>

# SCHEDULE OF MODIFICATIONS

## SHIRE OF WANDERING – OMNIBUS AMENDMENT NO. 4 TO TOWN PLANNING SCHEME NO. 3

Current Scheme Text Provisions SCHEDULE 11 – RURAL-RESIDENTIAL ZONES	Proposed Scheme Text Amendments (with further modification) SCHEDULE 11 – RURAL-RESIDENTIAL ZONES NO. 3 PARTICULARS OF LAND: Lot 101 / DP 56892 North-Bannister Wandering Road, Wandering.
	<p>1. Subdivision is to be in accordance with an Outline Development Plan that has been approved by the local planning authority and endorsed by the Western Australian Planning Commission. The Outline Development Plan is to include the requirement for a building envelope, the identification and protection of native vegetation, the identification and protection of the creek line, the topography of the area, the location and width of proposed roads and access ways, drainage layout, appropriate buffers and any other information required by the local government;</p> <p>2. Lot sizes shall be between 1 ha and 4 ha, with all lots of less than 2 ha being connected to a reticulated public water supply as a condition of subdivision. If connection to a reticulated potable water supply is not available, the minimum lot size shall be 4 ha and dwellings shall have installed a roof catchment water tank of a capacity of no less than 135,000 litres.</p> <p>3. Building envelopes shall be located at a minimum distance of 30 metres from the common boundary of a lot with State Forrest and any water course or drainage line and a minimum of 300 metres separation distance from adjoining 'Rural' zoned land. A 40 metre separation distance from the building envelope to the boundary to the 'Rural' zoned land is acceptable where a vegetative buffer has been adequately designed, implemented and maintained in accordance with the Department of Health 'Guidelines for Separation of Agricultural and Residential Land Uses'.</p> <p>4. Low fuel areas (area clear of all flammable material with the exception of live trees) shall be maintained around all buildings for a minimum distance of 20 metres or such greater distance as the local government may consider reasonable having regard for the slope of the land and the general vegetation cover of the surrounding land.</p> <p>5. Livestock maybe kept on all lots subject to all remnant vegetation being protected by suitable fencing to the satisfaction of the local government. The numbers of livestock on any lot shall not exceed standards of good animal husbandry to the satisfaction of the local government.</p> <p>6. No dam or artificial lake shall be developed on any lot without the prior planning approval of the local government.</p> <p>7. No clearing of any vegetation shall occur within any lot boundary except for the following:</p> <ul style="list-style-type: none"> <li>a) Clearing to comply with the <i>Bush Fires Act 1954</i></li> <li>b) With the approval of the local government within the building envelope containing the dwelling, as maybe reasonably required to construct an approved building and curtilage thereto.</li> <li>c) Clearing to gain vehicular access to the curtilage of an approved dwelling or any other clearing approved by the local government.</li> </ul>



## SCHEDULE OF MODIFICATIONS

### SHIRE OF WANDERING – OMNIBUS AMENDMENT NO. 4 TO TOWN PLANNING SCHEME NO. 3

Current Scheme Text Provisions	Proposed Scheme Text Amendments (with further modification)
	<p>SCHEDULE 11 – RURAL-RESIDENTIAL ZONES NO. 3 PARTICULARS OF LAND: Lot 28352 / DP 211831 Moramocking, Wandering</p> <ol style="list-style-type: none"> <li>1. Subdivision is to be in accordance with an Outline Development Plan that has been approved by the local planning authority and adopted by the Western Australian Planning Commission. The Outline Development Plan is to include the requirement for a building envelope, the identification and protection of native vegetation, the topography of the area, the location and width of proposed roads and access ways, <u>drainage layout, appropriate buffers</u>, and any other information required by the local government;</li> <li>2. Lot sizes shall be between 1 ha and 4 ha, with all lots of less than 2 ha being connected to a reticulated public water supply as a condition of subdivision.</li> <li>3. Building envelopes shall be located at a minimum distance of 50 metres from Moramocking Road and a minimum of 300 metres separation distance from adjoining 'Rural' zoned land. A 40 metre separation distance from the building envelope to the boundary to the 'Rural' zoned land is acceptable where a <u>vegetative buffer has been adequately designed, implemented and maintained in accordance with the Department of Health 'Guidelines for Separation of Agricultural and Residential Land Uses'</u>.</li> <li>4. Low fuel areas (area clear of all flammable material with the exception of live trees) shall be maintained around all buildings for a minimum distance of 20 metres or such greater distance as the local government may consider reasonable having regard for the slope of the land and the general vegetation cover of the surrounding land.</li> <li>5. Livestock may be kept on all lots subject to all remnant vegetation being protected by suitable fencing to the satisfaction of the local government. The numbers of livestock on any lot shall not exceed standards of good animal husbandry to the satisfaction of the local government.</li> <li>6. No dam or artificial lake shall be developed on any lot without the prior planning approval of the local government.</li> <li>7. No clearing of any vegetation shall occur within any lot boundary except for the following:             <ol style="list-style-type: none"> <li>a) Clearing to comply with the <i>Bush Fires Act 1954</i></li> <li>b) With the approval of the local government within the building envelope containing the dwelling, as maybe reasonably required to construct an approved building and curtilage thereto</li> <li>c) Clearing to gain vehicular access to the curtilage of an approved dwelling or any other clearing approved by the local government.</li> </ol> </li> </ol>



# SCHEDULE OF SUBMISSIONS

*Attachment 2*

## SHIRE OF WANDERING – OMNIBUS AMENDMENT NO. 4 TO TOWN PLANNING SCHEME NO. 3

NO	NAME/ADDRESS	DESCRIPTION OF AFFECTED PROPERTY	SUMMARY OF SUBMISSION	COUNCIL'S RECOMMENDATION
1.	Main Roads WA PO Box 33 NORTHAM WA 6401	Lots 26562 & 22534 Albany Highway (existing Roadhouses)	<ul style="list-style-type: none"> <li>Main Roads has no objection to the Omnibus Scheme Amendment No.4 to Town Planning Scheme No.4.</li> <li>Main Roads WA is unlikely to support any additional accesses to the existing roadhouses at Lots 26562 and 22534.</li> <li>Main Roads requested that any applications for planning approval associated with the existing roadhouses at Lots 26562 and 22534 Albany Highway are forwarded to Main Roads WA for review to determine if upgrades to the existing accesses are required to support the proposed development.</li> </ul>	<ul style="list-style-type: none"> <li>Receive the submission and note Main Roads has no objection to the proposed Omnibus Scheme Amendment.</li> <li>Amend Schedule 4 – Special Use Zone of the Shire's Town Planning Scheme No.3 to ensure Main Roads WA are appropriately consulted in the event of any proposed development to the existing roadhouses at Lots 26562 and 22534 Albany Highway, prior to determination by the local government.</li> </ul>
2.	Department of Housing Private Bag 22 EAST PERTH WA 6892	N/A	<ul style="list-style-type: none"> <li>The Department of Housing has no comment on the proposed Omnibus Scheme Amendment No.4 to the Shire's Town Planning Scheme No.3.</li> </ul>	<ul style="list-style-type: none"> <li>That the comments from the Department of Housing be duly noted and that no modifications to the Omnibus Scheme Amendment proposal be undertaken in response to its submission.</li> </ul>
3.	Telstra Locked Bag 2525 PERTH WA 6001	N/A	<ul style="list-style-type: none"> <li>Telstra raises no objection to the proposed Omnibus Amendment No.4 to the Shire's Town Planning Scheme No.3.</li> <li>Telstra notes that a network connection will be required for any development within the area concerned. Telstra advises that this is the responsibility of the owner / developer to submit prior to construction.</li> </ul>	<ul style="list-style-type: none"> <li>That the comments from the Telstra be duly noted and that no modifications to the Omnibus Scheme Amendment proposed be undertaken in response to its submission.</li> <li>That Telstra be advised that Schedule 11 of the Omnibus Amendment proposal to the Shire's Town Planning Scheme No.3 will ensure that prior to development / subdivision of the proposed "Rural Residential" areas appropriate consultation will be undertaken with all relevant service providers, including Telstra.</li> </ul>
4.	Tourism WA	N/A	<ul style="list-style-type: none"> <li>No comments on or objections to the proposed Omnibus</li> </ul>	<ul style="list-style-type: none"> <li>Receive the submission and note that Tourism</li> </ul>

## SCHEDULE OF SUBMISSIONS

### SHIRE OF WANDERING – OMNIBUS AMENDMENT NO. 4 TO TOWN PLANNING SCHEME NO. 3

	GPO Box X2261 PERTH WA 6847		Scheme Amendment.	WA has no comments on or objections to the proposed Omnibus Scheme Amendment.
5.	Department of Education 151 Royal Street EAST PERTH WA 6004	N/A	<ul style="list-style-type: none"> <li>The Department of Education has reviewed the proposed Omnibus Scheme Amendment and has no objections to it.</li> <li>The Department of Education advised that should there be any increased student yield from the proposed zoning changes the Shire currently has adequate provision at the existing educational facilities to accommodate students in the region.</li> </ul>	<ul style="list-style-type: none"> <li>That the comments from the Department of Education be duly noted and that no modifications to the Omnibus Scheme Amendment proposal be undertaken in response to its submission.</li> </ul>
6.	Western Power 363 Wellington Street PERTH WA 6000	N/A	<ul style="list-style-type: none"> <li>Western Power replied by email acknowledging receipt of correspondence and advising that a formal response would be submitted if following further investigation it was considered necessary. No further correspondence was received and therefore it is inferred that Western Power had no objection to the proposed amendment.</li> </ul>	<ul style="list-style-type: none"> <li>That the comments from Western Power be duly noted and that no modifications to the Omnibus Scheme Amendment proposal be undertaken in response to its submission.</li> </ul>
7.	Department of Fire & Emergency Services 5 Hercules Crescent ALBANY WA 6330	N/A	<ul style="list-style-type: none"> <li>The Department of Fire &amp; Emergency Services (DFES) responded noting that they had no comment in relation to the proposed scheme amendment.</li> </ul>	<ul style="list-style-type: none"> <li>Receive the submission and note the Department of Fire &amp; Emergency Services had no comment in respect to the proposed Omnibus Scheme Amendment.</li> </ul>
8.	Department of Agriculture and Food PO Box 483 NORTHAM WA 6401	Lot 101 (Farmland currently zoned 'Rural' proposed as Rural-Residential) & Lot 28352 (Shire Gravel Pit currently zoned 'Public Purpose' and	<ul style="list-style-type: none"> <li>The Department of Agriculture and Food does not object to the proposed rezoning of Lot 101, which had been identified previously in the Shire's Townsite Expansion Plan, or Lot 28352, previously zoned for 'public purposes' a gravel pit.</li> <li>The Department of Agriculture and Food recommend that minimum setbacks/buffers be incorporated into the proposed 'Rural-Residential' areas to minimize the possibility of land use conflict and health impacts.</li> <li>The Department of Agriculture and Food recommend that the building envelopes for Lot 101 should not be located in the buffer zone, until the rural land to the east of Lot 101 is</li> </ul>	<ul style="list-style-type: none"> <li>Receive the submission and note that the Department of Food and Agriculture does not object to the proposed rezoning of Lots 101 and Lots 28352 to 'Rural Residential' as part of Omnibus Scheme Amendment to the Shire's Town Planning Scheme No.3.</li> <li>Duly notes the recommendations made by the Department of Agriculture and Food with respect to consideration of appropriate buffers and supports modifying the proposed amendments to Schedule 11 of the Shire's Town Planning Scheme No.3, to make specific reference to minimum</li> </ul>

## SCHEDULE OF SUBMISSIONS

### SHIRE OF WANDERING – OMNIBUS AMENDMENT NO. 4 TO TOWN PLANNING SCHEME NO. 3

		<p>proposed 'Rural-Residential'.</p>	<ul style="list-style-type: none"> <li>zoned Rural Residential.</li> <li>The Department of Agriculture and Food note that a minimum distance from Moroamocking Road to the building envelope is defined for Lot 28352, the buffer distances from the surrounding rural land are not defined.</li> </ul>	<p>setbacks/buffers for development of Lot 101 and Lot 28352 in line with the Guidelines for Separation of Agricultural and Residential Land Uses.</p>
<p>9.</p>	<p>Water Corporation PO Box 100 Leederville WA 6902</p>	<p>Lot 101 (Farmland currently zoned 'Rural' proposed as Rural-Residential) &amp; Lot 28352 (Shire Gravel Pit currently zoned 'Public Purpose' and proposed 'Rural-Residential'.</p>	<ul style="list-style-type: none"> <li>The Water Corporation has no objection to the proposal</li> <li>The Water Corporation reiterate that the information provided by email to the Shire's Planning Consultant in November 2014 remains relevant. This information in summary advised that the proposed new 'Rural Residential' areas are higher than the existing tank site and are not included in the Water Corporation's planning for the Wandering water scheme</li> <li>The Water Corporation note that with regard to the funding received by the Shire of Boddington through the Super Towns initiative, it is understood that this is only for upgrades to the water transfer network to Boddington</li> </ul>	<ul style="list-style-type: none"> <li>Receive the submission and note the Water Corporation has no objection to the proposed Omnibus Scheme Amendment</li> <li>Acknowledge the comments in relation to the current inability for the proposed 'Rural Residential' lots to be connected to the Wandering Water Scheme and advise the Water Corporation that this was recognized in the Scheme Report preparation and has been addressed in the proposed amendment to Schedule 11 of the Town Planning Scheme No. 3 in relation to Lots 101 and 28352 by conditioning that if connection to a reticulated potable water supply is not available, dwellings shall have installed a roof catchment water tank of a capacity of no less than 135,000 litres.</li> </ul>
<p>10.</p>	<p>Department of Health PO Box 8172 PERTH BUSINESS CENTRE WA 6849</p>	<p>Lot 101 (Farmland currently zoned 'Rural' proposed as Rural-Residential) &amp; Lot 28352 (Shire Gravel Pit currently zoned 'Public Purpose' and proposed 'Rural-Residential'.</p>	<ul style="list-style-type: none"> <li>The Department of Health has no objection to the proposed Omnibus Scheme Amendment</li> <li>The Department of Health advised that given the proposed minimum lot sizes will be between 1 and 4 hectares, the on-site disposal of wastewater is considered achievable on these lots</li> <li>The Department of Health recommends adherence to the necessary buffer separation distances between agricultural and sensitive land uses and ensure that this is no conflicting activity within the buffer area.</li> <li>The Department of Health recommends consideration to the Guidelines for Separation of Agricultural and Residential Land Uses.</li> </ul>	<ul style="list-style-type: none"> <li>Receive the submission and note the Department of Health had no objection to the proposed Omnibus Scheme Amendment</li> <li>Duly notes the recommendations made by the Department of Health with respect to consideration of appropriate buffers and supports modifying the proposed amendments to Schedule 11 of the Shire's Town Planning Scheme No.3, to make specific reference to minimum setbacks/buffers for development of Lot 101 and Lot 28352 in line with the Guidelines for Separation of Agricultural and Residential Land Uses.</li> </ul>
<p>11.</p>	<p>Department of Parks and Wildlife Perth Hills District 275 Allen Road</p>	<p>Lot 101 (Farmland currently zoned 'Rural-Residential'.</p>	<ul style="list-style-type: none"> <li>The Department of Parks and Wildlife has no objection to the proposed Omnibus Scheme Amendment</li> <li>The Department of Parks and Wildlife recommends that</li> </ul>	<ul style="list-style-type: none"> <li>Receive the submission and note the Department of Parks and Wildlife has no objection to the proposed Omnibus</li> </ul>

## SCHEDULE OF SUBMISSIONS

### SHIRE OF WANDERING – OMNIBUS AMENDMENT NO. 4 TO TOWN PLANNING SCHEME NO. 3

<p>MUNDARING WA 6073</p>	<p>zoned 'Rural' proposed as Rural-Residential)</p>	<p>given Lot 101 North Bannister-Road Wandering adjoins an area of Unallocated Crown Land (UCL) that the Shire ensures that all fire protection requirements are accommodated within the rural residential development itself and does not place impositions or reliance upon hazard reduction mechanisms being implemented in the UCL</p>	<p>Scheme Amendment.</p> <ul style="list-style-type: none"> <li>• Duly notes the recommendation made by the Department of Parks and Wildlife and advises that the proposed Scheme Amendment has included adequate provisions through requiring an Outline Development Plan being prepared for any subdivision of the proposed Rural-Residential Lot 101 in which matters relating to fire protection shall be addressed.</li> </ul>
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# 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
<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				0
<b>Total Other Comprehensive Income</b>				<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>526,885</b>	<b>530,713</b>	<b>(19,040)</b>

**Notes:**

All fair value adjustments relating to re-measurement 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 (2,463,249)</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,			0	
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)	<u>54,629</u>	<u>0</u>	<u>260,565</u>
<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>		<u>(146,375)</u>	<u>(1,106,796)</u>	<u>(1,764,421)</u>
<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>		<u>(71,269)</u>	<u>330,503</u>	<u>287,466</u>
<b>Net Increase (Decrease) in Cash Held</b>		(163,015)	(22,461)	(340,891)
Cash at Beginning of Year		765,290	787,751	774,351
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u>602,275</u>	<u>0</u>	<u>433,460</u>

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>		(258,120)	(171,602)	(345,231)
<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
<b>ADD Estimated Surplus/(Deficit) July 1 B/Fwd</b>	7	234,500	(196,097)	402,151
<b>LESS Estimated Surplus/(Deficit) June 30 C/Fwd</b>	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 construction/road base original surfacing and major re-surfacing - bituminous seals	not depreciated 50 years 20 years
Gravel roads clearing and earthworks construction/road base gravel sheet	not depreciated 50 years 12 years
Formed roads (unsealed) clearing and earthworks construction/road base	not depreciated 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)**

**(l) 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 decreases 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**

<b>2. REVENUES AND EXPENSES</b>	<b>2015/16 Budget \$</b>	<b>2014/15 Actual \$</b>	<b>2014/15 Budget \$</b>
<b>(a) Net Result</b>			
The Net Result includes:			
<b>(i) Charging as Expenses:</b>			
<b>Auditors Remuneration</b>			
Audit Services	9,000	7,550	8,500
Other Services	2,250	2,050	2,250
<b>Depreciation</b>			
<b>By Program</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>By Class</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 (refer note 5(a))	8,391	0	0
	<u>8,391</u>	<u>0</u>	<u>0</u>
<b>(ii) Crediting as Revenues:</b>			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	10,500	6,861	30,120
- Other Funds	8,000	5,507	18,000
Other Interest Revenue (refer note 13)	2,925	6,000	1,911
	<u>21,425</u>	<u>18,368</u>	<u>50,031</u>

## 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 and 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 and depot maintenance.

#### ECONOMIC SERVICES

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

#### OTHER PROPERTY & SERVICES

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

3. ACQUISITION OF ASSETS	2015/16 Budget \$
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
	<u><u>1,609,935</u></u>
<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
	<u><u>1,609,935</u></u>

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

**4. DISPOSALS OF ASSETS**

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

<b>By Program</b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>2015/16</b>	<b>2015/16</b>	<b>2015/16</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</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)
	118,917	266,000	147,083

<b>By Class</b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>2015/16</b>	<b>2015/16</b>	<b>2015/16</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</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)
	118,917	266,000	147,083

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

**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
	<u>8150</u>	<u>7846</u>	<u>0</u>
<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
	<u>0</u>		<u>0</u>
<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
		<u>869,152</u>	<u>981,869</u>
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		<u>(528,505)</u>	<u>(441,918)</u>
<b>NET CURRENT ASSET POSITION</b>		<b>340,647</b>	<b>539,951</b>
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		<u>0</u>	<u>57,573</u>
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>		<u><u>(9,273)</u></u>	<u><u>234,500</u></u>

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
<b>Discounts (Note 12)</b>							(60,480)	(56,000)
<b>Total Amount Raised from General Rate</b>							782,676	702,412
<b>Ex Gratia Rates</b>							2,330	2,080
<b>Specified Area Rates (Note 9)</b>							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 purposes 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 \$50.00 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. Three other equal instalments will be payable at (2) monthly intervals as shown on the rate notice. The penalty as above will apply to any instalments not paid by the due date.

**14. ELECTED MEMBERS REMUNERATION**

<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	349,920	361,270	405,738
	<u>602,275</u>	<u>765,290</u>	<u>433,459</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	0	0	30,000
	<u>349,920</u>	<u>361,770</u>	<u>405,738</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	(1,197,560)	(559,684)	(592,952)
<b>Net Cash from Operating Activities</b>	<u>54,629</u>	<u>757,893</u>	<u>260,565</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	0	(27)	0
<b>Total Amount of Credit Unused</b>	<u>20,000</u>	<u>19,974</u>	<u>20,000</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>

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**

Planning to continue, no significant expenditure expected

**(a) Details**

	<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
	0	0
	0	0

**(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>	0	0	0	0	0

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

**Mill Street Residential Subdivision**

**(a) Details**

Planning to continue, no significant expenditure expected

	2014/15 Budget \$	2013/14 Actual \$
<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**

	2015/16 \$	2016/17 \$	2017/18 \$	2018/19 \$	Total \$
<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>

0

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

**Turton Road Residential Subdivision**

Planning to continue, no significant expenditure expected

**(a) Details**

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

**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

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



SCHEDULE OF FEES AND CHARGES  
2015/16

SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	Final 2015/16		
					GST Incl	GST	ACC
<b>ADMINISTRATION</b>							
Photocopying	A4 - per copy	Council	\$0.27	\$0.27	\$0.30	yes	R14500
	A4 double sided - per copy	Council	\$0.55	\$0.55	\$0.60	yes	R14500
	A3 - per copy	Council	\$0.55	\$0.55	\$0.60	yes	R14500
Photocopying - Colour	1/2 page colour - per copy	Council	\$2.00	\$2.00	\$2.20	yes	R14500
	1/2 to full page colour - per copy	Council	\$3.00	\$3.00	\$3.30	yes	R14500
Facsimile	Outgoing within W.A. - first page	Council	\$1.18	\$1.18	\$1.30	yes	R14500
	Outgoing within W.A. - thereafter	Council	\$0.55	\$0.55	\$0.60	yes	R14500
	Incoming - per page	Council	\$0.55	\$0.55	\$0.60	yes	R14500
Electoral Roll	Complete Roll	Council	\$27.27	\$27.27	\$45.00	no	R14500
Property Register	Complete Register	Council	\$90.91	\$90.91	\$100.00	yes	R14500
Council Minutes & Agenda	Per page	Council	\$0.30	\$0.30	\$0.30	no	R14500
	Complete copy	Council	\$6.00	\$6.00	\$10.00	no	R14500
	Annual Subscription	Council	\$60.00	\$65.00	\$85.00	no	R14500
	Disc Copy Monthly	Council	\$6.00	\$6.00	\$6.00	no	R14500
	Disc Copy Annual	Council	\$60.00	\$60.00	\$80.00	no	R14500
District Maps	Photocopy only - per page	Council	\$0.91	\$0.91	\$1.00	yes	R14500
Rates Account Enquiry	Charges per enquiry, per assessment.	Council	\$45.45	\$45.45	\$50.00	yes	R03109
Property Orders and Requisitions	Issued upon request from Settlement Agent	Council	\$72.73	\$72.73	\$80.00	yes	R03109
District Number Plates	Purchase \$200, Shire Fee \$30		\$210.00	\$230.00	\$230.00	no	R13414
Freedom Of Information	Application fee - per enquiry	Statutory			\$30.00	no	R14590
	Charge for time dealing with application	Council			\$33.00	yes	R14590
	Photocopying Charges - as per photocopying charges above	Council			actual cost	yes	R14590
	Delivery, packing and postage -	Council			actual cost	yes	R14590
<b>COMMUNITY RESOURCE CENTRE</b>							
Photocopying	A4 - per copy	Council	\$0.27	\$0.27	\$0.30	yes	R13402
	A4 double sided - per copy	Council	\$0.45	\$0.45	\$0.50	yes	R13402
	A3 - per copy	Council	\$0.45	\$0.45	\$0.50	yes	R13402
Photocopying - Colour	A3 double sided - per copy	Council	\$0.73	\$0.73	\$0.80	yes	R13402
	A4 - per copy	Council	\$0.73	\$0.73	\$0.80	yes	R13402
Snap Lab	A4 double sided - per copy	Council	\$1.18	\$1.18	\$1.30	yes	R13402
	A3 - per copy	Council	\$1.09	\$1.09	\$1.20	yes	R13402
	A3 double sided - per copy	Council	\$1.45	\$1.45	\$1.60	yes	R13402
Facsimile	Per copy	Council	\$0.27	\$0.27	\$0.30	yes	R13409
Laminating	Outgoing within W.A. - first page	Council	\$1.18	\$1.18	\$1.30	yes	R13402
	Outgoing within W.A. - thereafter	Council	\$0.45	\$0.45	\$0.50	yes	R13402
	Incoming - per page	Council	\$0.27	\$0.27	\$0.30	yes	R13402
Computer Use	A4 - per copy	Council	\$1.36	\$1.36	\$2.00	yes	R13402
	A3 - per copy	Council	\$2.73	\$2.73	\$3.50	yes	R13402
Internet Use	Per hour or part there of	Council	\$4.55	\$4.55	\$3.00	yes	R13402
Document Scanning	Per hour or part there of	Council	\$4.55	\$4.55	\$3.00	yes	R13402
	A3 - per copy	Council			\$0.30	yes	R13402
Binding	A4 - per copy	Council			\$0.30	yes	R13402
	Each	Council	\$1.82	\$1.82	\$2.00	yes	R13402
Advertising (Echo)	Business Card - Black & White Monthly Subscription	Council	\$4.55	\$9.09	\$10.00	yes	R13412
	Quarter Page - Black & White Monthly Subscription	Council	\$6.82	\$13.64	\$15.00	yes	R13412
	Half Page - Black & White Monthly Subscription	Council	\$13.64	\$27.27	\$30.00	yes	R13412
	Full Page - Black & White Monthly Subscription	Council	\$22.73	\$31.82	\$35.00	yes	R13412
	Business Card - Colour Monthly Subscription	Council	\$18.18	\$27.27	\$30.00	yes	R13412
	Quarter Page - Colour Monthly Subscription	Council	\$40.91	\$45.45	\$50.00	yes	R13412
	Half Page - Colour Monthly Subscription	Council	\$40.91	\$54.55	\$60.00	yes	R13412
	Full Page - Colour Monthly Subscription	Council	\$59.09	\$72.73	\$80.00	yes	R13412
	Business Card - Black & White Annual Subscription	Council	\$40.91	\$63.64	\$70.00	yes	R13412
	Quarter Page - Black & White Annual Subscription	Council	\$59.09	\$81.82	\$90.00	yes	R13412
	Half Page - Black & White Annual Subscription	Council	\$122.73	\$181.82	\$200.00	yes	R13412
	Full Page - Black & White Annual Subscription	Council	\$200.00	\$227.27	\$250.00	yes	R13412
	Business Card - Colour Annual Subscription	Council	\$254.55	\$290.91	\$320.00	yes	R13412
	Quarter Page - Colour Annual Subscription	Council	\$346.36	\$363.64	\$400.00	yes	R13412
	Half Page - Colour Annual Subscription	Council	\$445.45	\$500.00	\$550.00	yes	R13412
Full Page - Colour Annual Subscription	Council	\$495.45	\$527.27	\$580.00	yes	R13412	
Equipment Hire	Projector - per hour	Council			\$10.00	yes	R13590
	Projector screen - per hour	Council			\$5.00	yes	R13590
	Projector - per day	Council			\$30.00	yes	R13590
	Projector screen - per day	Council			\$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	\$6.00	yes	R14500
Book - The Horses Came First	Softcover	Council	\$22.73	\$22.73	\$25.00	yes	R11690
Book - History of the Pioneer School	Softcover	Council			\$10.00	yes	R11690
Bags	Green Welcome Bags	Council	\$2.73	\$2.73	\$3.00	yes	R14500



SCHEDULE OF FEES AND CHARGES  
2015/16

SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	Final 2015/16 GST Incl	GST	ACC
<b>DOGS</b>							
<i>Fees set by Other Agency</i>							
Working dog	Sterilised - 1 year	Statutory	\$5.00	\$5.00	\$5.00	no	R05202
	Unsterilised - 1 year	Statutory	\$12.50	\$12.50	\$12.50	no	R05202
	Sterilised - 3 years	Statutory	\$10.63	\$10.63	\$10.63	no	R05202
	Unsterilised - 3 years	Statutory	\$30.00	\$30.00	\$30.00	no	R05202
Non Working dog	Sterilised - 1 year	Statutory	\$20.00	\$20.00	\$20.00	no	R05202
	Sterilised - 1 year (after 31 May)	Statutory			\$10.00	no	R05202
	Unsterilised - 1 year	Statutory	\$50.00	\$50.00	\$50.00	no	R05202
	Unsterilised - 1 year ( after 31 May)	Statutory			\$25.00	no	R05202
	Sterilised - 3 years	Statutory	\$42.50	\$42.50	\$42.50	no	R05202
	Unsterilised - 3 years	Statutory	\$120.00	\$120.00	\$120.00	no	R05202
	Replacement of tag - per tag	Council			\$5.00	yes	R05202
Lifetime Registrations	Sterilised dog or bitch	Statutory	\$100.00	\$100.00	\$100.00	no	R05202
	Unsterilised dog or bitch	Statutory	\$250.00	\$250.00	\$250.00	no	R05202
Dog/Animal Control	Seizure and impounding of a dog/cat	Council		\$36.36	\$50.00	yes	R05201
	Maintenance of a dog/cat in a pound	Council		\$13.64	\$30.00	yes	R05201
	Animal Trap Hire	Council		\$27.27	\$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	\$20.00	no	R05203
	1 year (after 31 May)	Statutory			\$10.00	no	R05204
Concessional Registration Fees	Three-Year registrations	Statutory	\$42.50	\$42.50	\$42.50	no	R05203
	Pensioners (Three-year registrations)	Statutory	\$21.25	\$21.25	\$21.25	no	R05203
	Lifetime Registrations	Statutory	\$100.00	\$100.00	\$100.00	no	R05203
	Pensioners (Lifetime registrations)	Statutory	\$50.00	\$50.00	\$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	\$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	no	R10101
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	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	no	R10201
Commercial Bin Removal	Large Bins - Price on Application				POA	no	R10201
<b>TRANSFER STATION CHARGES</b>							
Call out Fee	Opening of Transfer Station out of Hours				\$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.)				\$250.00	yes	
Household Waste	per 240 litre bin	Council			\$15.00	yes	
Household Waste	per cubic metre	Council			\$40.00	yes	
Household Waste	per trailer 6x4	Council			\$40.00	yes	
Household Waste	per tonne	Council			\$120.00	yes	
Building Site Refuse Disposal	per building licence issued - for dwellings only	Council	\$272.73	\$272.73	\$500.00	yes	R10290
Commercial Refuse Disposal	disposal of commercial waste	Council	\$272.73	\$272.73	\$330.00	yes	R10290
Vehicle Body Dumping	disposal of car bodies at tip - per car	Council	\$90.91	\$90.91	\$165.00	yes	R10294
Recycling	per 240 litre bin	Council			\$15.00	yes	
Recycling	per cubic metre	Council			\$40.00	yes	
Recycling	per trailer 6x4	Council			\$40.00	yes	
Animal Carcasses	small domestic - per carcase	Council			\$7.50	yes	
Animal Carcasses	large - cattle sheep, horse - per carcase	Council			\$10.00	yes	
White goods - fridge, freezer, stoves, washing machine etc.	per item	Council			\$22.00	yes	
Mattresses	per item	Council			\$38.50	yes	
Car Tyre	per tyre	Council			\$10.00	yes	



SCHEDULE OF FEES AND CHARGES  
2015/16

SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	Final 2015/16 GST Incl	GST	ACC
4WD Tyre	per tyre	Council			\$15.00	yes	
Car / 4WD tyre on rim	per tyre	Council			\$23.00	yes	
10 Litre waste oil and units thereafter	3.30 per 10 litres				\$3.30	yes	
	<i>Must be separated from other waste or household waste charges</i>						
Green Waste	<i>apply</i>	Council			No Charge		
Clean fill	clean sand etc, where it can be used on site	Council			No Charge		
<b>CEMETERY</b>							
Burial Sinking Fees	Intrment - Adult	Council	\$772.73	\$772.73	\$950.00	yes	R10705
	Internment - Child (under 7)	Council	\$290.91	\$290.91	\$410.00	yes	R10705
Plot (Right of Burial)	Land for grave site - Single	Council	\$75.00	\$75.00	\$100.00	no	R10705
	Land for grave site - Double	Council	\$100.00	\$100.00	\$150.00	no	R10705
Plot Reservation	Reservation of grave site for future use	Council	\$25.00	\$25.00	\$50.00	no	R10705
Permission to Erect Headstone		Council	\$30.00	\$30.00	\$35.00	no	R10705
Niche Wall	Single	Council	\$75.00	\$75.00	\$75.00	no	R10705
	Double	Council	\$100.00	\$100.00	\$100.00	no	R10705
Niche Wall Reservation	Reservation of niche wall site for future use.	Council	\$25.00	\$25.00	\$25.00	no	R10705
<b>COMMUNITY FACILITIES</b>							
Chair Hire	per chair	Council	\$1.09	\$1.09	\$1.20	yes	R11101
Table Hire	per table	Council	\$6.82	\$9.09	\$10.00	yes	R11101
Marquee Hire - CORPORATE HIRE ONLY	All marquees				\$1,100.00	yes	R11102
	Bond - all marquees				\$250.00	no	TRUST
Movie Screen & Equipment Hire - CORPORATE HIRE ONLY	Movie Screen and Equipment				\$550.00	yes	R11102
	Bond				\$500.00	no	TRUST
Standpipe Water	per 1,000 litres	Council	\$3.00	\$3.10	\$3.10	no	R12290
Abandoned Vehicles Vehicle Impound Fee	per vehicle	Council		\$281.82	AT cost + \$50.00	no	R10501
	per vehicle/ day	Council		\$281.82	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	\$30.00	yes	R11101
Day Hire - Foyer & Kitchen	Meetings, classes etc - per day	Council	\$36.36	\$40.91	\$45.00	yes	R11101
Day Hire - All	Meetings, classes etc - per day	Council	\$54.55	\$59.09	\$65.00	yes	R11101
Night Hire - Foyer Only	Meetings, classes etc - per night	Council	\$27.27	\$31.82	\$35.00	yes	R11101
Night Hire - Foyer & Kitchen	Meetings, classes etc - per night	Council	\$45.45	\$50.00	\$55.00	yes	R11101
Night Hire - All	Meetings, classes etc - per night	Council	\$90.91	\$100.00	\$110.00	yes	R11101
Education purposes	Use of Centre for children's education purposes	Council	\$0.00	\$0.00	\$0.00	no	R11101
Private Parties	Includes dances and social events.	Council	\$181.82	\$190.91	\$210.00	yes	R11101
Other Functions - No alcohol	Quiz nights, pensioner functions	Council	\$68.18	\$72.73	\$80.00	yes	R11101
Other Functions - Alcohol	Quiz nights, pensioner functions	Council	\$90.91	\$100.00	\$110.00	yes	R11101
Cleaning Deposit		Council	\$200.00	\$200.00	\$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	\$210.00	yes	R11390
	Additional day/night usage to annual hire arrangement	Council			\$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	\$210.00	yes	R11390
Badminton Club	Additional day/night usage to annual hire arrangement	Council	\$181.82	\$190.91	\$210.00	yes	R11390
Badminton Court Casual Hire	Day Hire - per hour - per court	Council	\$9.09	\$9.09	\$10.00	yes	R11390
	Night Hire - per court	Council	\$27.28	\$27.27	\$30.00	yes	R11390
Tennis Courts Casual Hire	Day Hire - per hour - per court	Council	\$9.09	\$9.09	\$10.00	yes	R11390
	Night Hire - all courts	Council	\$27.28	\$27.27	\$30.00	yes	R11390
Bowling Green Casual Hire	Day Hire - per hour - per court	Council	\$9.09	\$9.09	\$10.00	yes	R11390



SCHEDULE OF FEES AND CHARGES  
2015/16

SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	Final 2015/16 GST Incl	GST	ACC
	Night Hire - all courts	Council	\$27.28	\$27.27	\$30.00	yes	R11390
Golf Club	Annual lease fee (Peppercom)	Council		\$1.00	\$1.00	no	R11390
<b>CARAVAN PARK</b>							
Overnight Stay	2 Adults & 2 Children	Council	\$20.00	\$20.00	\$22.00	yes	R13200
	Each additional persons	Council	\$10.00	\$10.00	\$11.00	yes	R13200
Weekly Stay	2 Adults & 2 Children - per week	Council	\$109.09	\$109.09	\$120.00	yes	R13200
	Each additional persons - per week	Council	\$36.36	\$36.36	\$40.00	yes	R13200
Hire of Geoff Marsh Pavillion	Day and or night hire				\$45.00	yes	R13200
<b>PRIVATE WORKS</b>							
Private works for ratepayers are charged as per the following schedule for small jobs, larger jobs will generally							
<b>PLANT HIRE RATES</b>							
Grader Hire	Normal hours inclusive of labour	Council	\$131.82	\$136.36	\$150.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$145.45	\$150.00	\$165.00	yes	R14100
	Double Time hours inclusive of labour	Council	\$163.64	\$203.50	\$223.85	yes	R14100
Loader Hire	Normal Hours inclusive of labour	Council	\$127.27	\$131.82	\$145.00	yes	R14100
	Time 1.5 Hours inclusive of labour	Council	\$140.91	\$145.45	\$160.00	yes	R14100
Truck - Semi	Normal hours inclusive of labour	Council	\$145.45	\$150.00	\$165.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$159.09	\$163.64	\$180.00	yes	R14100
Truck Tandem Axle Hire	Normal hours inclusive of labour	Council	\$118.18	\$122.73	\$135.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$131.82	\$136.36	\$150.00	yes	R14100
Tractor Hire	Normal Hours inclusive of labour	Council	\$100.00	\$104.55	\$115.00	yes	R14100
Bobcat Hire	Normal Hours inclusive of labour	Council	\$100.00	\$104.55	\$115.00	yes	R14100
Labour Hire	Normal Hours	Council	\$40.91	\$45.45	\$50.00	yes	R14100
	Time 1.5 hours	Council	\$54.55	\$59.09	\$65.00	yes	R14100
	Double Time	Council	\$68.18	\$72.73	\$80.00	yes	R14100
Gravel Delivered	Normal hours inclusive of labour (12 tonne)	Council		<i>New Charge</i>	\$160.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council		<i>New Charge</i>	\$210.00	yes	R14100
	Normal hours inclusive of labour (18 tonne side tipper)	Council	\$181.82	\$200.00	\$220.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$209.09	\$245.45	\$270.00	yes	R14100
Blue Metal Delivered	Normal hours inclusive of labour	Council	\$454.55	\$454.55	\$500.00	yes	R14100
Self propelled multi tyred roller	Normal hours inclusive of labour	Council	\$131.82	\$136.36	\$150.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$145.45	\$159.09	\$175.00	yes	R14100
	Double Time hours inclusive of labour	Council	\$163.64	\$181.82	\$200.00	yes	R14100
Self propelled steel roller	Normal hours inclusive of labour	Council	\$131.82	\$136.36	\$150.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$145.45	\$159.09	\$175.00	yes	R14100
	Double Time hours inclusive of labour	Council	\$163.64	\$181.82	\$200.00	yes	R14100
72" drawn steel vibrator roller	Normal hours inclusive of labour	Council	\$131.82	\$136.36	\$150.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$145.45	\$159.09	\$175.00	yes	R14100
	Double Time hours inclusive of labour	Council	\$163.64	\$181.82	\$200.00	yes	R14100
Multi tyred drawn roller	Per hours plus Tractor hire above if required	Council	\$22.73	\$27.27	\$30.00	yes	R14100
Plate Compactor	Per day	Council	\$90.91	\$100.00	\$110.00	yes	R14100
Small miscellaneous plant (eg Ride-on mower, whippersnipper)	Normal hours inclusive of labour	Council	\$72.73	\$77.27	\$85.00	yes	R14100
	Time 1.5 hours inclusive of labour	Council	\$86.36	\$90.91	\$100.00	yes	R14100
	Double Time hours inclusive of labour	Council	\$100.00	\$109.09	\$120.00	yes	R14100
<b>BUILDING &amp; HEALTH</b>							
<b>BUILDING</b>							
<i>Fees set by Other Agency</i>							
Building License Application Fee - Certified applications	Class 1 & 10 buildings or incidental structure		0.19%	0.19%	0.19% construction value	no	R13301
		Statutory	construction value	construction value			
	Class 2 - 9 buildings or incidental structure		0.09%	0.09%			
	Minimum fee all classes	Statutory	\$90.00	\$90.00	0.09% construction value	no	R13301
		Statutory	\$95.00	\$95.00	\$95.00	no	R13301
Building License Application Fee - Uncertified applications	Class 1 to 10 buildings or incidental structure		0.32%	0.32%	0.32% construction value	no	R13301
		Statutory	construction value	construction value			
	Minimum fee all classes	Statutory	\$90.00	\$90.00	\$95.00	no	R13301
NB - In regards to construction value, the Building Surveyor is to estimate the value, if acceptable evidence is							
Penelrometer Testing		Statutory	\$300.00	\$318.18	\$350.00	yes	R13301
Construction Training Fund Levy	Minimum building cost \$20,000	Statutory	0.20%		0.20% construction value	no	R13303
			construction value				
<b>Building Services Levy</b>							





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

Updated 15 July 2015

SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	Final 2015/16 GST incl	GST	ACC
	Building permit - per application	Statutory			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	no	R13302
	Occupancy permit for approved building work - per application	Statutory			\$61.65	no	R13302
	Building approval certificate for approved building work - per application	Statutory			\$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		
	Building approval certificate for unauthorised building work	Statutory			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	\$110.00	yes	R13301
<b>HEALTH</b>							
Annual Food Premises Notification/Registration Fee	Annual Charge/ Registration Fee	Statutory			\$50.00	no	
Food Premises Annual Food Safety Charge	Low risk business (1 audit per annum)	Statutory			\$112.50	yes	
Food Premises Annual Food Safety Charge	Medium risk business (2/3 audits per annum)	Statutory			\$250.00	yes	
Food Premises Annual Food Safety Charge	High risk business (4 audits per annum)	Statutory			\$450.00	yes	
Food Premises Annual Food Safety Charge	Community Groups / Clubs/ Not for Profit Organisations (per annum)	Statutory			\$100.00	yes	
Inspection on request	per hour	Council			\$155.00	yes	
Swimming Pool Inspection Fee	Mandatory Inspection	Statutory	\$54.55	\$56.00	\$63.00	no	R13301
	Additional Pool Inspection	Council			\$63.00	no	
Septic Tank Application Fee	Application Fee	Statutory	\$113.00	\$113.00	\$118.00	no	R10390
	Inspection Fee	Statutory	\$113.00	\$113.00	\$118.00	no	R10390
Local Government Report Fee			\$113.00	\$113.00	\$118.00	no	R10390
Water Sampling	Non Statutory water Sampling fees (Per Water Sampling)				\$78.00	yes	R
	Freight cost per sample				\$38.00	yes	R
	milage 0.95 per km				at cost		R
Statutory Water Sampling Fee	Cost to apply if Food Business Inspection fees are applicable otherwise Non Statutory Water sampling fees are applicable - per water sampling				\$20.00	yes	
	Freight cost per sample				\$34.00	yes	
<b>TOWN PLANNING</b>							
Building Envelope Relocation Fee	Application for relocation of envelope	Statutory	\$150.00	\$150.00	\$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	\$73.00	no	R10601
	per lot - over five (each lot) \$365 plus \$35 per lot over five	Statutory	\$35.00	\$35.00	\$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:						
(Refer to Planning Bulletin 84 - WAPC - set by amendment to Planning and development (Local Government Planning Fees) Regulations 2006	a - not more than \$50,000	Statutory	\$147.00	\$147.00	\$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		R10601



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

Updated 15 July 2015

SERVICE	DESCRIPTION	Charge Type	2013/14	2014/15	Final 2015/16 GST Incl	GST	ACC
	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		R10601
(*If development has commenced then penalty that is twice the amount of maximum fee payable under paragraph a, b c, d, e or f)	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		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		R10601
	f - more than \$21.5 million	Statutory	\$34,196.00	\$34,196.00	\$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	no	R10601
Home Occupation License	Application for approval	Statutory	\$222.00	\$222.00	\$222.00	no	R10601
	Penalty if commenced prior to approval	Statutory	\$444.00	\$444.00	\$666.00	no	R10601
	Annual Renewal Fee - per application	Statutory	\$73.00	\$73.00	\$73.00	no	R10601
<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	no	R10601
Issue of Zoning Certificate	Certificate issued upon request to property owner	Statutory	\$73.00	\$73.00	\$73.00	no	R10601
Issue of Written Planning Advice	Issued upon request to property owner - per query	Statutory	\$73.00	\$73.00	\$73.00	no	R10601
Scheme Amendments	Upon lodgement of the Scheme Amendment request with the local government	Council	\$1,350.00	\$1,350.00	\$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	\$1,485.00	yes	R10601
Structure Plans	Upon lodgement of the Structure Plan with the local government.	Council	\$1,350.00	\$1,350.00	\$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	\$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	\$2,000.00	no	TRUST
	Second-hand transportable	Statutory	\$5,000.00	\$5,000.00	\$5,000.00	no	TRUST
<b>Amanda O'Halloran</b> <b>CHIEF EXECUTIVE OFFICER</b> <b>15 July 2015</b>							
<b>REVIEW DATES</b> 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.							

**Shire of Wandering**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**



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**Shire of Wandering**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Nature & Type)**  
**For the Period Ended 30 June 2015**

	FM Reg 34(1)(a)	FM Reg 34(1)(b)	FM Reg 34(1)(c)	FM Reg 34(1)(d) FM Reg 34(5)			
	Current Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)- (a)/(b) 3		
Note							
<b>Operating Revenues</b>							
Grants, Subsidies and Contributions	5.1	\$ 577,873	\$ 577,873	\$ 881,433	303,560	34.4%	▲
Profit on Asset Disposal		181,779	181,779	0	(181,779)	(100.0%)	▼
Fees and Charges	5.1	728,066	728,066	698,067	(29,999)	(4.3%)	▼
Service Charges		0	0	0	0		
Interest Earnings		18,448	18,448	17,159	(1,289)	(7.5%)	▼
Other Revenue		139,188	139,188	135,306	(3,881)	(2.9%)	▼
<b>Total (Excluding Rates)</b>		<b>1,645,354</b>	<b>1,645,354</b>	<b>1,731,965</b>			
<b>Operating Expense</b>							
Employee Costs	5.2	(896,466)	(896,466)	(701,264)	195,202	27.8%	▼
Materials and Contracts	5.2	(1,057,888)	(1,057,888)	(810,931)	246,957	30.5%	▼
Utilities Charges	5.2	(66,415)	(66,415)	(64,988)	1,427	2.2%	▼
Depreciation (Non-Current Assets)	5.2	(772,529)	(772,529)	(755,762)	16,767	2.2%	▼
Interest Expenses	5.2	(2,929)	(2,929)	(2,613)	316	12.1%	▼
Insurance Expenses	5.2	(111,117)	(111,117)	(108,003)	3,114	2.9%	
Loss on Asset Disposal		0	0	0	0		
Other Expenditure	5.2	(16,488)	(16,488)	(19,688)	(3,200)	(16.3%)	▲
<b>Total</b>		<b>(2,923,832)</b>	<b>(2,923,832)</b>	<b>(2,463,249)</b>			
<b>Funding Balance Adjustment</b>							
Add Back Depreciation		772,529	772,529	755,762	(16,767)	(2.2%)	▼
Adjust (Profit)/Loss on Asset Disposal		(181,779)	(181,779)	0	181,779	(100.0%)	
Carried forward aged friendly Grants					0		
<b>Net Operating (Ex. Rates)</b>		<b>(687,728)</b>	<b>(687,728)</b>	<b>24,478</b>			
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions		552,952	552,952	559,684	6,732	1.2%	▲
Proceeds from Disposal of Assets		200,000	200,000	0	(200,000)	(100.0%)	
Proceeds from New Debentures		350,000	350,000	350,000	0	0.0%	
Transfer from Reserves		0	0	0	0		
Self Supporting Loan Repayment		2,500	2,500	2,500			
<b>Total</b>		<b>1,105,452</b>	<b>1,105,452</b>	<b>912,184</b>			
<b>Capital Expenses</b>							
Land and Buildings	5.4	(368,990)	(368,990)	(306,370)	62,620	20.4%	▼
Plant and Equipment	5.4	(12,000)	(12,000)	(14,351)	(2,351)	(16.4%)	▲
Furniture and Equipment	5.4	(5,368)	(5,368)	(17,763)	(12,395)	(69.8%)	▲
Infrastructure Assets - Roads	5.4	(971,167)	(971,167)	(862,224)	108,943	12.6%	▼
Infrastructure Assets - Other	5.4	(453,279)	(453,279)	(449,843)	3,436	0.8%	▼
Purchase of Investments		0	0	0	0		
Repayment of Debentures		(21,956)	(21,956)	(19,019)	2,937	15.4%	
Advances to Community Groups					0		
Transfer to Reserves		0		(7,847)	(7,847)	(100.0%)	▼
<b>Total</b>		<b>(1,832,760)</b>	<b>(1,832,760)</b>	<b>(1,677,417)</b>			
<b>Net Capital</b>		<b>(727,308)</b>	<b>(727,308)</b>	<b>(765,233)</b>	<b>0</b>		
<b>Total Net Operating + Capital</b>		<b>(1,415,036)</b>	<b>(1,415,036)</b>	<b>(740,755)</b>			
Rate Revenue		706,456	706,456	702,314	(4,142)	(0.6%)	▼
Opening Funding Surplus(Deficit)		281,090	281,090	281,090	0	0.0%	
<b>Closing Funding Surplus(Deficit)</b>		<b>(427,488)</b>	<b>(427,488)</b>	<b>242,649</b>			

**Shire of Wandering**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Function & Activity)**  
**For the Period Ended 30 June 2015**

	FM Reg 34(1)(a)	FM Reg 34(1)(b)	FM Reg 34(1)(c)	FM Reg 34(1)(d) FM Reg 34(5)		
	Current Budget Note 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) Note 3	Var. % (b)-(a)/(b) Note 3	Var.
Note						
<b>Operating Revenues</b>						
Governance	\$ 0	\$ 0	\$ 0	\$ 0	%	
General Purpose Funding	5.6 534,547	534,547	826,976	292,429	35.36%	▲
Law, Order and Public Safety	31,304	31,304	30,175	(1,129)	(3.74%)	▼
Health	0	0	0	0		
Education and Welfare	0	0	0	0		
Housing	204,757	204,757	22,755	(182,002)	(799.84%)	▼
Community Amenities	28,925	28,925	22,539	(6,387)	(28.34%)	▼
Recreation and Culture	5.6 2,141	2,141	2,445	305	12.45%	▲
Transport	5.6 44,066	44,066	45,543	1,477	3.24%	▲
Economic Services	5.6 671,555	671,555	652,161	(19,394)	(2.97%)	▼
Other Property and Services	128,059	128,059	129,372	1,313	1.01%	▲
<b>Total (Excluding Rates)</b>	<b>1,645,354</b>	<b>1,645,354</b>	<b>1,731,965</b>			
<b>Operating Expense</b>						
Governance	(96,709)	(96,709)	(99,852)	(3,143)	(3.15%)	▲
General Purpose Funding	5.7 (71,341)	(71,341)	(59,082)	12,259	20.75%	▼
Law, Order and Public Safety	5.7 (97,487)	(97,487)	(68,767)	28,720	41.76%	▼
Health	(26,307)	(26,307)	(25,229)	1,078	4.27%	▼
Education and Welfare	(4,752)	(4,752)	(3,472)	1,280	36.88%	▼
Housing	5.7 (62,886)	(62,886)	(43,124)	19,762	45.83%	▼
Community Amenities	(162,518)	(162,518)	(130,390)	32,128	24.64%	▼
Recreation and Culture	5.7 (164,308)	(164,308)	(147,302)	17,006	11.54%	▼
Transport	5.7 (1,183,917)	(1,183,917)	(1,143,866)	40,051	3.50%	▼
Economic Services	5.7 (866,799)	(866,799)	(770,367)	96,432	12.52%	▼
Other Property and Services	(186,806)	(186,806)	28,201	215,007	(762.40%)	▼
<b>Total</b>	<b>(2,923,830)</b>	<b>(2,923,830)</b>	<b>(2,463,249)</b>			
<b>Funding Balance Adjustment</b>						
Add back Depreciation	772,529	772,529	755,762	(16,767)	(2.22%)	▼
Adjust (Profit)/Loss on Asset Disposal	(181,779)	(181,779)	0	181,779	(100.00%)	
				0		
<b>Net Operating (Ex. Rates)</b>	<b>(687,726)</b>	<b>(687,726)</b>	<b>24,478</b>			
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	552,952	552,952	559,684	6,732	1.20%	▲
Proceeds from Disposal of Assets	200,000	200,000	0	(200,000)	(100.00%)	
Proceeds from New Debentures	350,000	350,000	350,000	0		
Transfer from Reserves	0	0	0	0		
Self Supporting Loan Repayment	2,500	2,500	2,500	0	0.00%	
<b>Total</b>	<b>1,105,452</b>	<b>1,105,452</b>	<b>912,184</b>			
<b>Capital Expenses</b>						
Land and Buildings	(368,990)	(368,990)	(306,370)	62,620	20.44%	▼
Plant and Equipment	(12,000)	(12,000)	(14,351)	(2,351)	(16.38%)	▲
Furniture and Equipment	(5,368)	(5,368)	(17,763)	(12,395)	(69.78%)	▲
Infrastructure Assets - Roads	(971,167)	(971,167)	(862,224)	108,943	12.64%	▼
Infrastructure Assets - Other	(453,279)	(453,279)	(449,843)	3,436	0.76%	▼
Purchase of Investments	0	0	0	0		
Repayment of Debentures	(21,956)	(21,956)	(19,019)	2,937	15.44%	▲
Transfer to Reserves			(7,847)	(7,847)	(100.00%)	▼
<b>Total</b>	<b>(1,832,760)</b>	<b>(1,832,760)</b>	<b>(1,677,417)</b>			
<b>Net Capital</b>	<b>(727,308)</b>	<b>(727,308)</b>	<b>(765,233)</b>			
<b>Total Net Operating + Capital</b>	<b>(1,415,034)</b>	<b>(1,415,034)</b>	<b>(740,754)</b>	<b>0</b>		
Rate Revenue	706,456	706,456	702,314	(4,142)	(0.59%)	▼
Opening Funding Surplus(Deficit)	281,090	281,090	281,090	0	0.00%	
<b>Closing Funding Surplus(Deficit)</b>	<b>(427,488)</b>	<b>(427,488)</b>	<b>242,649</b>			

**Shire of Wandering**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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 statement, but a separate statement of those monies appears at Note 11.

**(c) Rounding Off Figures**

All figures shown in this statement 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**

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

**(f) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

**(g) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible

**Shire of Wandering**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

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

**(h) Inventories**

*General*

Inventories are valued 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 of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12

months.

**Land Held for Resale**

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

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

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

**(i) Fixed Assets**

All assets are initially recognised at cost. 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 local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**(j) Depreciation of Non-Current Assets**

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

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

Buildings	2%
Furniture and Equipment	10-25%
Plant and Equipment	15-25%
Motor Vehicles	25%
Roads - Aggregate	25 years
Roads - Unsealed - Gravel	35 years
Drains and Sewers	75 years
Airfield - Runways	12 years

**Shire of Wandering  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2015**

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

**(k) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(l) Employee Benefits**

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

**(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)**

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) **Annual Leave and Long Service Leave (Long-term Benefits)**

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) **Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

***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.

(n) **Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) **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 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 resale where it is held as non current based on Council's intentions to release for sale.

**Shire of Wandering  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2015**

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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



**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity, neighbourhood surveillance services and water. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

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

**Other Revenue / Income**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**Shire of Wandering**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(q) Nature or Type Classifications (Continued)****Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

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

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

**GOVERNANCE**

Details of expenses related to Councils eight councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

**GENERAL PURPOSE FUNDING**

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

**LAW, ORDER, PUBLIC SAFETY**

Supervision of by-laws, fire prevention and animal control.  
Requirements that Council carries out by statute.

**HEALTH**

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic.

Council is a member of a group health scheme North Eastern Wheatbelt Health Scheme. Monitors food quality and caters for health requirements for the broader community.

**Shire of Wandering  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(r) STATEMENT OF OBJECTIVE (Continued)****EDUCATION AND WELFARE**

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

**HOUSING**

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

#### **COMMUNITY AMENITIES**

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

#### **RECREATION AND CULTURE**

Maintenance of hall, the aquatic centre, library and various reserves.

#### **TRANSPORT**

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

#### **ECONOMIC SERVICES**

Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

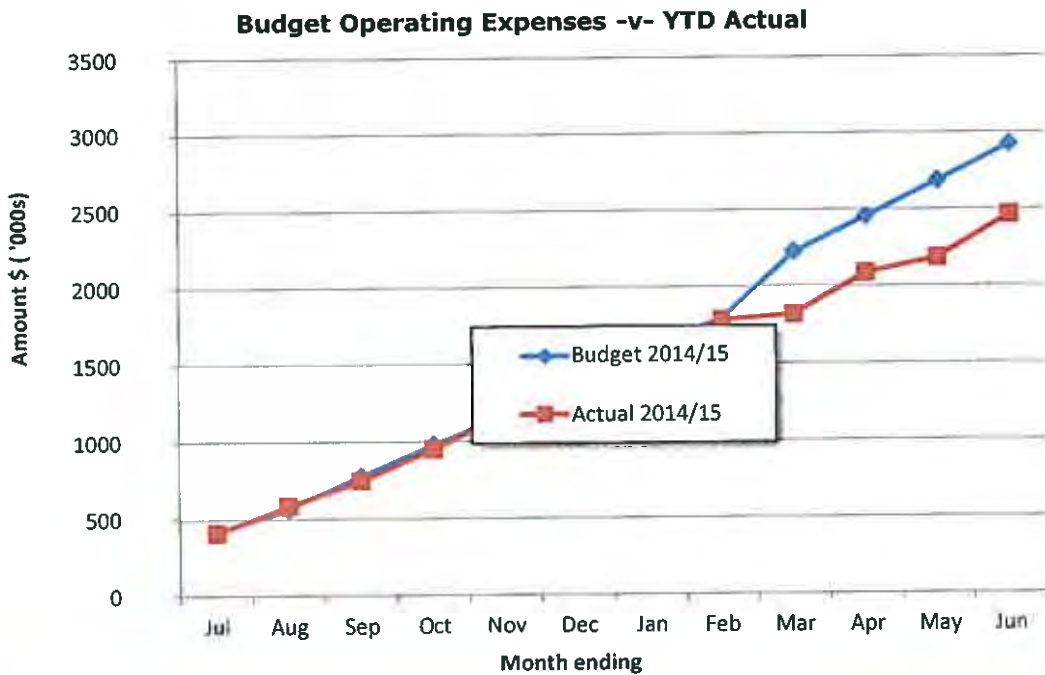
#### **OTHER PROPERTY & SERVICES**

Private works carried out by council and indirect cost allocation pools.

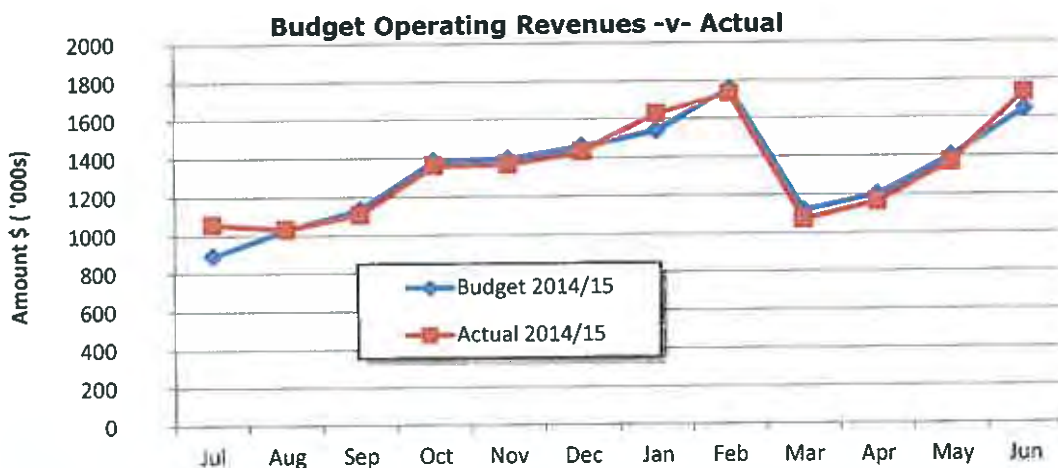
Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

**Shire of Wandering**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



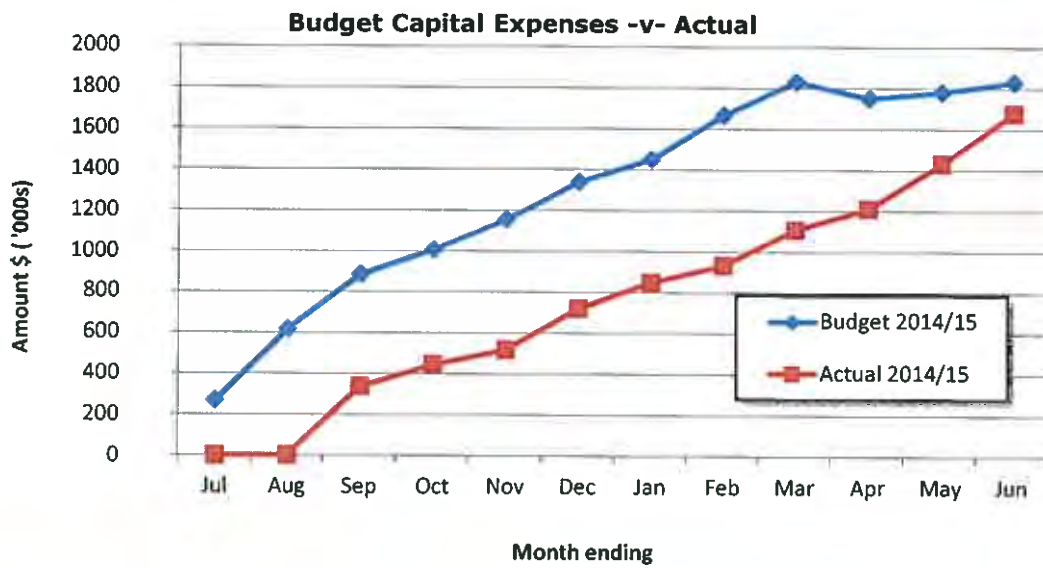
**Comments/Notes - Operating Expenses**



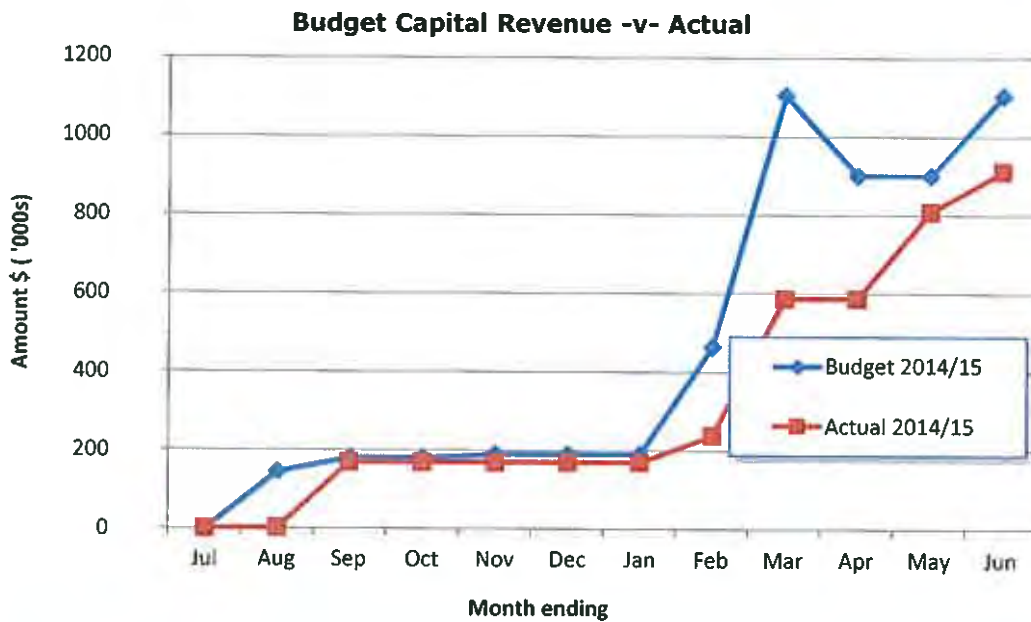
**Comments/Notes - Operating Revenues**

For the Period Ended 30 June 2015

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

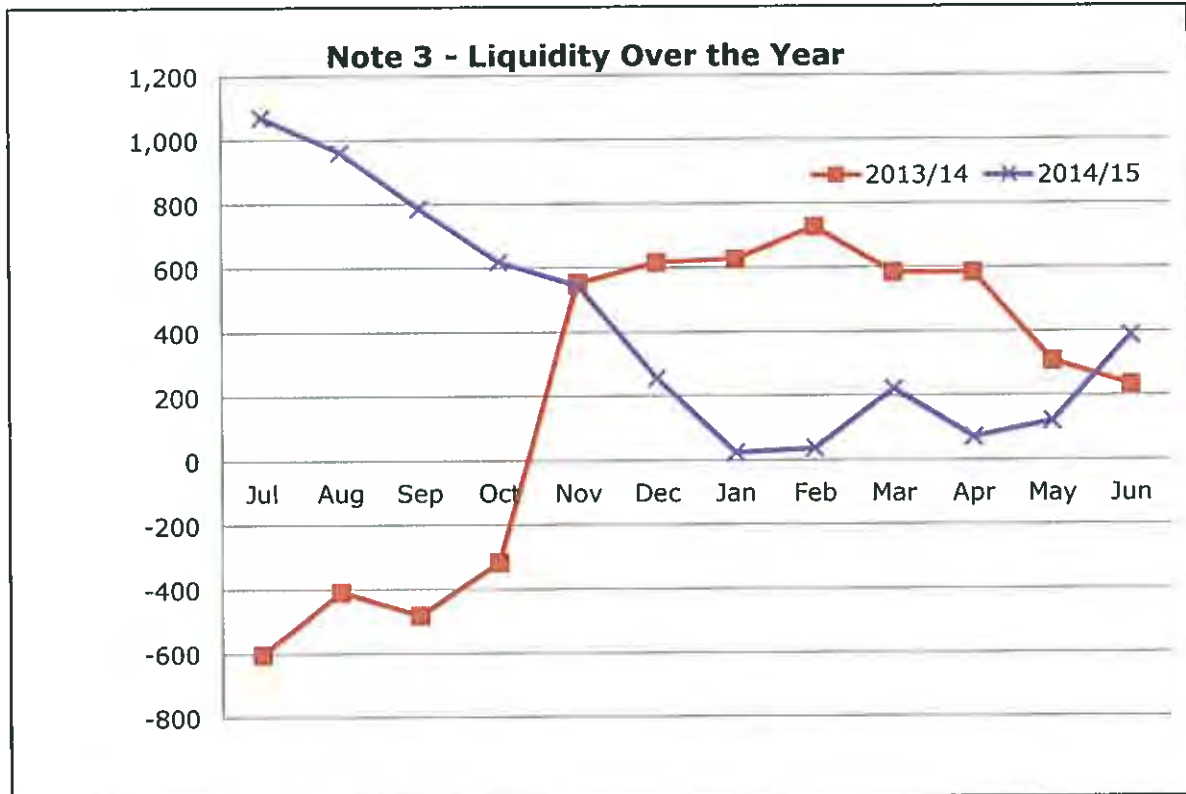


Comments/Notes - Capital Revenues

**Shire of Wandering**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**Note 3: NET CURRENT FUNDING POSITION**

Note	Positive=Surplus (Negative=Deficit)		
	2014/15		
	This Period	Last Period	Same Period Last Year
	\$	\$	\$
<b>Current Assets</b>			
Cash Unrestricted	403,520	232,728	(246,703)
Cash Restricted	361,770	361,247	308,295
Receivables - Rates and Rubbish	16,096	17,017	29,193
Receivables -Other	199,030	160,539	825,522
	980,416	771,532	1,086,449
<b>Less: Current Liabilities</b>			
Payables	(441,918)	(275,687)	(383,033)
Add Cash Backed Leave reserve	57,773	0	(62,498)
	(384,145)	(275,687)	(445,530)
Less: Cash Restricted	(361,770)	(361,247)	(308,295)
			56,259
<b>Net Current Funding Position</b>	<b>234,500</b>	<b>121,859</b>	<b>388,883</b>



**Shire of Wandering**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**Note 4. CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Transport \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits								
	2.10%	0		9,540	0	9,540	WPAC	
		403,520	361,770		0	765,290	WPAC	
(b) Term Deposits								
Nil								
Nil								
<b>Total</b>		403,520	361,770	9,540	0	774,830		

Comments/Notes - Investments

**Shire of Wandering  
STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2015**

**Note 5: MAJOR VARIANCES ( By programme)**

Comments/Reason for Variance	Variance	
	Timing	Permanent
<b>5.6 OPERATING REVENUE (EXCLUDING RATES)</b>		
<b>GENERAL PURPOSE FUNDING</b>		
FAG Grants Received in Advance	\$247,110	
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>		
DFES Grants are received earlier than expected	\$6,200	
<b>HOUSING</b>		
Nil		
<b>COMMUNITY AMENITIES</b>		
Nil		
<b>RECREATION &amp; CULTURE</b>		
Nil		
<b>TRANSPORT</b>		
Nil		
<b>Economics Services</b>		
Fuel sales are less than expected due to fuel price fluctuation		\$28,960
<b>Other Property &amp; Services</b>		
<b>5.7 OPERATING EXPENSES</b>		
<b>GOVERNANCE</b>		
Nil		
<b>GENERAL PURPOSE FUNDING EXPENSES</b>		
Other General Purpose expenses are less than expected		\$18,248
<b>LAW, ORDER PUBLIC SAFETY</b>		
Various Fire Prevention Expenses are more than expected		\$28,719
<b>HOUSING</b>		
Reallocation of staff housing Expenditure are more than budgeted		\$19,702
<b>COMMUNITY AMENITIES</b>		
Public Parks, Gardens & Reserves Expenses are less than expected		\$17,500
<b>RECREATION AND CULTURE</b>		
Wandering Community Centre maintenance cost wa less expected		\$4,098
<b>TRANSPORT</b>		



**Shire of Wandering**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**Note 5: MAJOR VARIANCES ( By programme)**

Comments/Reason for Variance	Variance	
	Timing	Permanent
Rural Road Maintenance expenses are less than budgeted		\$40,050
<b>ECONOMIC SERVICES</b>		
Fuel Purchases are less than expected		\$27,080
Caravan Park & Area Promotion Expenses are less than expected		\$12,373
Consultant Building Surveyor Expenses are yet to be paid		\$8,000
Administration Allocated is over allocated		\$19,158
CRC Equipment Fixture & Fittings are less than expected		\$6,707
Other CRC Expenses are less than expected		\$18,420
<b>OTHER PROPERTIES &amp; SERVICES</b>		
Private Works Expenses are less than expected		\$12,257
Administration Allocated		\$19,967
Works - Administration Expenses		\$8,865
Works - Annual, LSL, Public Holiday & Sick Leave are more than expected		\$35,251
PWOH allocated to Works & Services is over allocated to programme		\$87,834
Plant - Fuel & Oils are less than expected		\$29,638
Plant - Depreciation less than expected		\$22,165
Plant Operation Costs allocated to Works & Services is over allocated to programme		\$43,764
Admin - Salaries are less than expected		\$24,341
Consultancy Fees are less than expected		\$10,950
Depreciation is less than expected		\$15,211

**Shire of Wandering  
STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2015**

**Note 5: MAJOR VARIANCES**

Comments/Reason for Variance	Variance	
	Timing	Permanent
<b>5.1 OPERATING REVENUE (EXCLUDING RATES)</b>		
<b>GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
FAG Grants Received in Advance	\$247,110	
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>		
DFES Grants Received in Advance	\$6,200	
<b>FEES AND CHARGES</b>		
Fuel Sales are less than expected		\$28,960
<b>INTEREST</b>		
Nil		
<b>OTHER REVENUE</b>		
Nil		
<b>5.2 OPERATING EXPENSES</b>		
<b>EMPLOYEE COSTS</b>		
Public Conveniences - Watts Street costs are less than expected		\$6,932
Rural Road Maintenance costs are less than expected		\$57,658
Public Parks, Gardens & Reserves maintenance costs are less than expected		\$10,172
CRC Salaries are less than expected		\$7,494
Private Works Expenses are less than forecasted		\$10,870
Works - Administration Expenses are less than expected		\$10,000
Admin - Salaries are less than expected		\$24,341
Over allocation of public works overhead		\$87,834
Admin - Superannuation is less than expected		\$5,391
Admin - Training Expenses are less than budgeted		\$8,167
Admin - Conference Expenses are Less than expected		\$4,952
Wandering Community Centre expenses are more than expected		\$2,884
Works - Annual, LSL, Public Holiday & Sick Leave are more than expected		\$35,251
<b>MATERIAL AND CONTRACTS</b>		
Other General Purpose Funding Expenses are less than expected		\$18,248
Planning Consultant Fees to Shire of Kalamunda have not been paid yet		\$6,003
Other Goods and Services are more than expected		\$9,117
Consultant Building Surveyor Fees to Shire of Kalamunda has not been paid yet		\$8,000
Fuel Purchases are less than expected		\$27,080
Plant fuel and oil allocations are less than expected		\$29,637
Over allocations of plant to jobs		\$43,764
Other CRC Expenses are less than expected		\$18,421
Consultancy Fees are less than expected		\$10,950
Feral Pigs funding expenses are still to be paid		\$5,203
Area Promotion expenses are more expected than		\$5,706
<b>UTILITY CHARGES</b>		
Administration Utilites & Street Lighting	\$1,556	
<b>DEPRECIATION (NON CURRENT ASSETS)</b>		
Depreciation expenses are less than expected	\$24,016	

**Shire of Wandering  
STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2015**

**Note 5: MAJOR VARIANCES**

Comments/Reason for Variance	Variance Timing	Permanent
<b>INTEREST EXPENSES</b>		
Nil		
<b>INSURANCE EXPENSES</b>		
Nil		
<b>OTHER EXPENSES</b>		
Nil		
<b>5.3 CAPITAL REVENUE</b>		
<b>GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
Aged care housing Grants received in Advance	\$53,000	
<b>PROCEEDS FROM NEW DEBENTURES</b>		
Nil		
<b>SELF-SUPPORTING LOAN PRINCIPAL</b>		
Nil		
<b>TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>		
Nil		
<b>5.4 CAPITAL EXPENSES</b>		
<b>LAND HELD FOR RESALE</b>		
<b>LAND&amp; BUILDING</b>		
Caravan Park Ablution has not been purchased yet		\$75,000
<b>PLANT AND EQUIPMENT</b>		
Sundry Plant are more than expected		\$2,045
<b>FURNITURE AND EQUIPMENT</b>		
CRC photo copier is classed as an asset and there was no budget allocated for CRC capital expenditure (Unspent Grant Spent in this month)		\$2,411
<b>INFRASTRUCTURE ASSETS - ROADS</b>		
Bridge Construction costs are still to be allocated	\$93,688	
<b>INFRASTRUCTURE ASSETS - OTHER</b>		
Transfer Station Construction still to be completed (some beautification works are still to be done )	\$2,937	

Shire of Wandering  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
 For the Period Ended 30 June 2015

**Note 6: BUDGET AMENDMENTS**  
 Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
<b>Closing Funding Surplus (Deficit)</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Shire of Wandering  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2015**

**Note 7: RECEIVABLES**

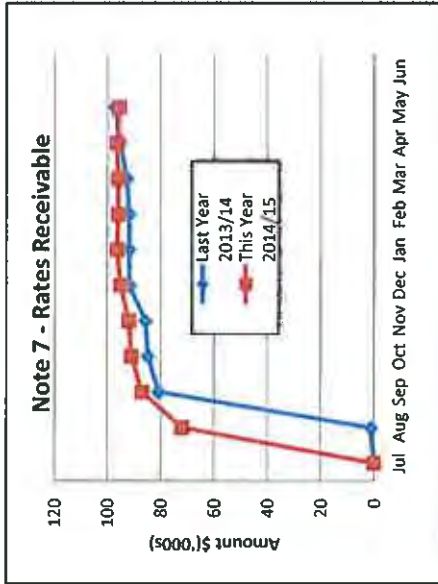
**Receivables - Rates and Rubbish**

Opening Arrears Previous Years	26,821	\$	17,539
Rates Levied	777,606		674,262
Discount Given	(54,444)		0
Less Collections to date	(733,188)		(661,473)
Equals Current Outstanding	<b>16,096</b>		<b>30,328</b>
<b>Net Rates Collectable</b>	<b>16,096</b>		<b>30,328</b>
<b>% Collected</b>	<b>97.85%</b>		<b>95.62%</b>

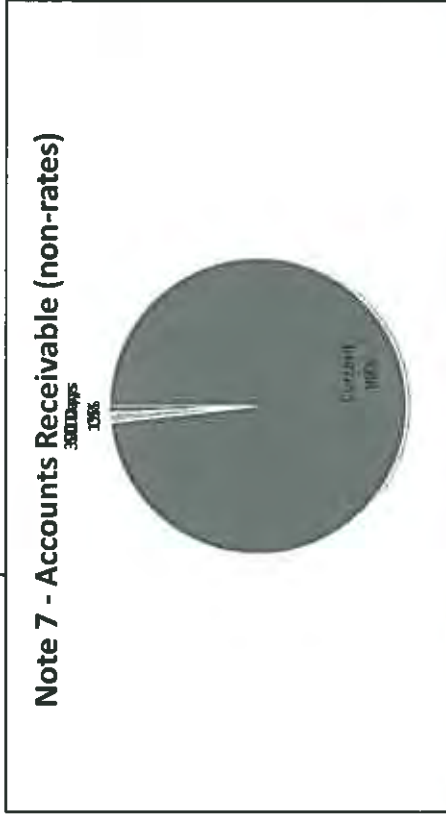
<b>Current period</b>	<b>Same Period</b>
<b>2014/15</b>	<b>Last Year</b>
\$	\$

<b>Receivables - General</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90 Days</b>	<b>90+ Days</b>
<b>Total Outstanding</b>	129,283	1,398	60	930	0
					<b>131,670</b>

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates and Rubbish



Comments/Notes - Receivables General

Shire of Wandering  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
 For the Period Ended 30 June 2015

**Note 8: GRANTS AND CONTRIBUTIONS**

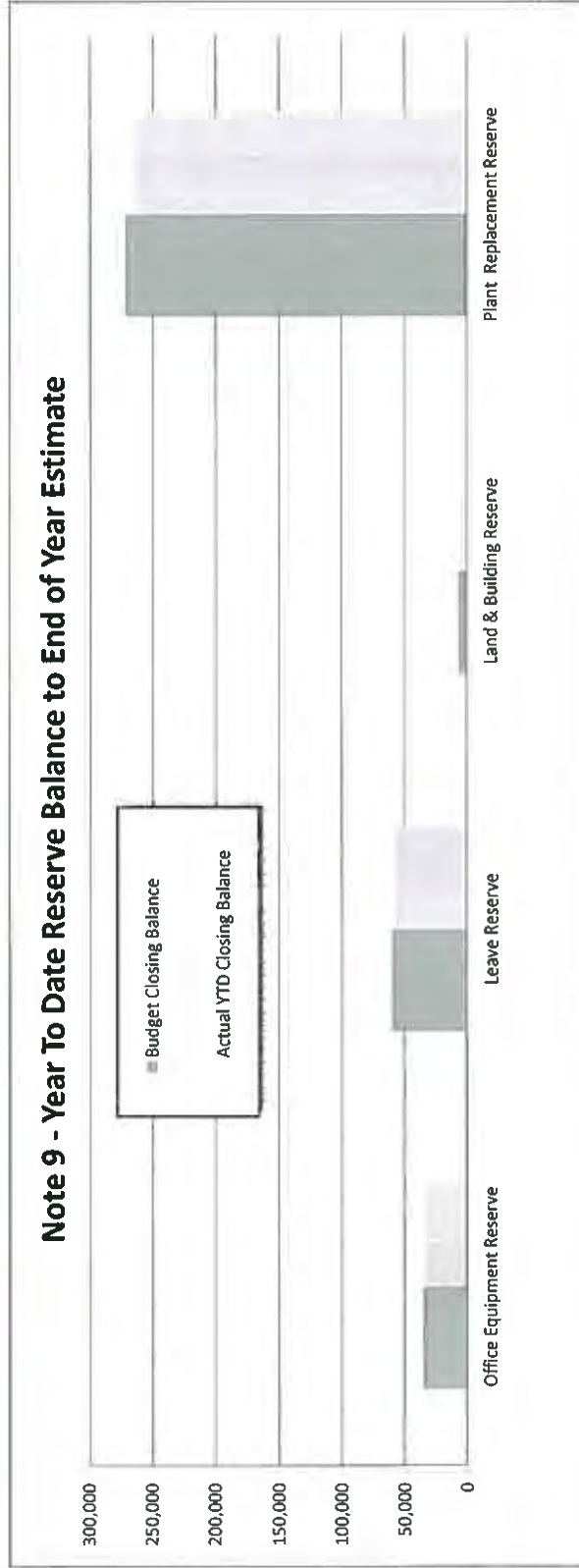
Program/Details GL	Provider	Approval (Yes/No)	2014/15 Budget	Variations Additions (Deletions)	Capital	Operating	Revised Grant	Recoup Status	
								Received	Not Received
<b>GENERAL PURPOSE GRANTS</b>			\$	\$	\$	\$	\$	\$	\$
Grants Commission	FAG's - Roads	Yes	217,705	0	0	217,705	217,705	217,705	0
Grants Commission	FAG's - General	Yes	253,245	0	0	253,245	253,245	256,143	0
	FAG's - Bridges	Yes	40,000	0	0	40,000	40,000	40,000	0
<b>LAW, ORDER, PUBLIC SAFETY</b>									
<b>RECREATION AND CULTURE</b>									
Bowling Green	CSRFF	Yes	36,857	0	36,857	0	36,857	34,461	0
Other Grants	Volunteer Day	Yes	0	0	0	1,750	1,750	1,750	0
<b>TRANSPORT</b>									
Project Grants	MRWA	Yes	335,000	0	335,000	0	335,000	268,000	(67,000)
Direct Grants	MRWA	Yes	42,000	0	0	42,000	42,000	43,800	1,800
Black Spot	MRWA	Yes	80,000	0	80,000	0	80,000	32,000	(48,000)
Roads To Recovery	Dep't Trans & Reg Serv.	Yes	101,095	0	101,095	0	101,095	101,095	0
<b>ECONOMIC SERVICES</b>									
CRC Grants	Dept. Regl. Development	Yes	108,000	0	0	108,000	108,000	108,000	0
<b>TOTALS</b>			<b>1,213,902</b>	<b>0</b>	<b>552,952</b>	<b>662,700</b>	<b>1,215,652</b>	<b>1,102,298</b>	<b>(113,200)</b>

Comments - Grants and Contributions

Shire of Wandering  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
 For the Period Ended 30 June 2015

**Note 9: Cash Backed Reserve.**

2014/15		Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
Name		\$	\$	\$	\$	\$	\$	\$		\$	\$
Office Equipment Reserve		33,120	843	734	843	0	0	0		34,806	33,854
Leave Reserve		56,520	1,688	1,253	1,688	0	0	0		59,895	57,773
Land & Building Reserve		5,201	609	115	609	0	0	0		6,419	5,316
Plant Replacement Reserve		259,083	5,744	5,744	12,566	0	0	0		271,649	264,827
		<b>353,924</b>	<b>3,140</b>	<b>7,847</b>	<b>15,706</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>372,769</b>	<b>361,770</b>



**Shire of Wandering**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**Note 10 CAPITAL DISPOSALS AND ACQUISITIONS**

Profit/(Loss) of Asset Disposal				Disposals	Current Budget			
Cost	Accum Dep	Proceeds	Cost (Loss)		Replacement			Variance
\$	\$	\$	\$	Budget	Actual	Variance		
23,900	15,379	200,000	181,779	Housing 7 Gnowing Street	200,000	0	(200,000)	▼
0	0	0	0	Plant & Property Works Supervisor Hi-Lux	0	0	0	▲
		200,000	181,779					

Comments - Capital Disposal

Contributions Information				Summary Acquisitions	Current Budget			
Grants	Reserves	Borrowing	Total		Budget	Actual	Variance	
\$	\$	\$	\$		\$	\$	\$	
				<b>Property, Plant &amp; Equipment</b>				
75,000	0	350,000	425,000	Buildings	368,990	306,370	(62,620)	▼
0	0	0	0	Plant & Property	12,000	14,351	2,351	▲
0	0	0	0	Furniture & Equipment	5,368	17,763	12,395	▲
				<b>Infrastructure</b>				
516,095	0	0	516,095	Roadworks	723,595	730,735	7,140	▲
0	0	0	0	Drainage	37,572	37,801	229	▲
40,000	0	0	40,000	Bridges	210,000	93,688	(116,312)	▼
0	0	0	0	Footpaths & Cycleways	0	0	0	
36,857	0	0	36,857	Parks, Gardens & Reserves	295,393	294,832	(561)	▼
0	0	0	0	Airports	0	0	0	
0	0	0	0	Sewerage	0	0	0	
0	0	0	0	Other Infrastructure	157,886	155,012	(2,874)	▼
667,952	0	350,000	1,017,952	<b>Capital Totals</b>	<b>1,010,004</b>	<b>1,450,550</b>	<b>(440,546)</b>	

Comments - Capital Acquisitions

Contributions				Land	Current Budget			
Grants	Reserves	Borrowing	Total		Budget	Actual	Variance	
\$	\$	\$	\$		\$	\$	\$	
0	0	0	0	Mill St Residential Development	0	0	0	
0	0	0	0	Tarlon Drive Development	0	0	0	
				<b>Buildings</b>				
0	0	350,000	350,000	Residence - Humes Way	85,000	87,863	2,863	▲
75,000	0	0	75,000	Residence - Dunmall Drive	203,672	213,189	9,517	▲
0	0	0	0	Caravan Park Ablutions	75,000	0	(75,000)	▼
0	0	0	0	Community Centre Brick Paving	0	0	0	
0	0	0	0	Admin. Office Refurbishment	5,318	5,318	0	
75,000	0	350,000	425,000	<b>Capital Totals</b>	<b>368,990</b>	<b>306,370</b>	<b>(62,620)</b>	

Contributions				Plant & Equipment	Current Budget			
Grants	Reserves	Borrowing	Total		Budget	Actual	Variance	
\$	\$	\$	\$		\$	\$	\$	
0	0	0	0	Works Supervisor Vehicle	0	0	0	
0	0	0	0	Sundry Plant	12,000	14,351	2,351	▲
0	0	0	0	<b>Capital Totals</b>	<b>12,000</b>	<b>14,351</b>	<b>2,351</b>	

Contributions				Furniture & Equipment	Current Budget			
Grants	Reserves	Borrowing	Total		Budget	Actual	Variance	
\$	\$	\$	\$		\$	\$	\$	
0	0	0	0	Laptops & iPads and Printer	5,368	17,763	12,395	▲
0	0	0	0	<b>Capital Totals</b>	<b>5,368</b>	<b>17,763</b>	<b>12,395</b>	

Contributions				Tools	Current Budget			
Grants	Reserves	Borrowing	Total		Budget	Actual	Variance	
\$	\$	\$	\$		\$	\$	\$	
0	0	0	0					





**Shire of Wandering**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**Note 11: TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

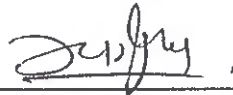
Description	Opening Balance 1-Jul-14	Amount Received	Amount Paid	Closing Balance 28-Feb-15
Housing Bonds	600	3,860	(4,460)	0
Cleaning Bonds	1,400	2,800	(4,000)	200
Town Planning Bonds	6,000	1,386	(1,386)	6,000
Fire Brigade Donations	3,340			3,340
	<b>11,340</b>	<b>8,046</b>	<b>(9,046)</b>	<b>9,540</b>

Bank Reconciliation 30/06/2015

Balance as per Bank Statement	\$388,412.12
Add Outstanding Deposits	\$3,230.89
Less unpresented Cheques	-\$8,620.56
<b>Total as per Bank Statement</b>	<b>\$383,022.45</b>
Balance as per GL	\$383,022.45
Debit Appearing in the GL	
<b>Total As per General Ledger</b>	<b>\$383,022.45</b>
Differences	\$0.00



Finance Officer



Manager of Finance & Administration



**Bank Reconciliation 30/06/2015**

<b>Super Payment PPE 17/06/2015</b>		<b>5871.84</b>
<b>Rates refund Cheque no 13760</b>		<b>832.15</b>
<b>Electricity bill payment</b>		<b>47.65</b>
<b>Licensing Collections 29/06/2015</b>		<b>796.80</b>
<b>Australia Post - Western Processing Daily Takings 25/06/2015</b>		<b>159.00</b>
<b>Australia Post - Western Processing Daily Takings 26/06/2015</b>		<b>680.14</b>
<b>Australia Post - Western Processing Daily Takings 29/06/2015</b>		<b>99.00</b>
<b>Australia Post - Western Processing Daily Takings 30/06/2015</b>		<b>133.98</b>
	<b>Total</b>	<b>8620.56</b>



## Community Solutions Cheque Account

*Branch Name and Address*

Narrogin  
38 Fortune Street  
Narrogin WA 6312

*BSB Account Number*

**036-170 00-0091**

*Account name*


**SHIRE OF WANDERING  
MUNICIPAL ACCOUNT**

*Customer Number*

**19308463 SHIRE OF WANDERING**

*Account Summary*

<b>Opening Balance</b>	<b>+ \$84,277.37</b>
<b>Total credits</b>	<b>+ \$595,836.01</b>
<b>Total debits</b>	<b>- \$291,701.26</b>
<b>Closing Balance</b>	<b>+ \$388,412.12</b>

**Account enquiries** 

Call Westpac Telephone Banking  
132 142 within Australia  
+61 2 9293 9262 if calling from overseas

**Details of your account**

*From Last Statement Dated 29 May 2015 to 30 Jun 2015*

Date	Description of transaction	Debit	Credit	Balance
2015	STATEMENT OPENING BALANCE			84,277.37
01 Jun	Deposit Bwams Payment 42298585287407		1,193.15	85,470.52
01 Jun	Deposit Bwams Payment 42298585287407		1,244.41	86,714.93
01 Jun	Deposit Bwams Payment 42298585287407		1,625.98	88,340.91
01 Jun	Token Monthly Fee	5.50		88,335.41
01 Jun	Withdrawal Westpac Merchant Fees 23253198Fee 001556	43.03		88,292.38
01 Jun	Withdrawal Westpac Merchant Fees 24215998Fee 001556	50.62		88,241.76
01 Jun	Payment By Authority To Bwams Fee 42298585287407	189.68		88,052.08
01 Jun	Payment By Authority To Haynes Chiroprac Merch Fee005128473	6.46		88,045.62
01 Jun	Payment By Authority To Shire Of Wanderi Merchant Fee	25.00		88,020.62
01 Jun	Withdrawal/Cheque 013815	1,674.88		86,345.74
02 Jun	Deposit Bwams Payment 42298585287407		1,216.00	87,561.74

Please check all entries on this statement and promptly inform the Bank of any possible error or unauthorised transaction

**Statement No. 702 Page 1 of 8**



## Community Solutions Cheque Account

Account name

SHIRE OF WANDERING

036-170 00-0091

### Details of your account

From Last Statement Dated 29 May 2015 to 30 Jun 2015

Date	Description of transaction	Debit	Credit	Balance
02 Jun	Merchant Settlement 0950002 Shire Of Wandering 0002 Wandering		52.00	87,613.74
02 Jun	Payment By Authority To Transport Wado20150528	1,075.80		86,537.94
03 Jun	Deposit Bwams Payment 42298585287407		2,391.05	88,928.99
03 Jun	Merchant Settlement 0960001 Shire Of Wandering 0001 Wandering		658.90	89,587.89
03 Jun	Merchant Settlement 0960002 Shire Of Wandering 0002 Wandering		52.00	89,639.89
04 Jun	Deposit K. Vaughan Rates No.468		30.00	89,669.89
04 Jun	Deposit J W Killick A254 Killick		80.00	89,749.89
04 Jun	Deposit Nbn Co Le 85657		499.99	90,249.88
04 Jun	Deposit Bwams Payment 42298585287407		1,000.60	91,250.48
04 Jun	Merchant Settlement 0970001 Shire Of Wandering 0001 Wandering		412.00	91,662.48
04 Jun	Merchant Settlement 0970002 Shire Of Wandering 0002 Wandering		100.50	91,762.98
04 Jun	Withdrawal - Internet Online Banking 1443577 Payment Ppe 03062015 04-Jun	28,691.59		63,071.39
04 Jun	Payment By Authority To Transport Wado20150602	52.00		63,019.39
04 Jun	Withdrawal/Cheque 013816	336.80		62,682.59
04 Jun	Withdrawal/Cheque 013817	106.91		62,575.68
05 Jun	Deposit Local Government Refund inv 209484		55.00	62,630.68
05 Jun	Deposit Landgate Eas2 Payment May-2		160.00	62,790.68
05 Jun	Deposit Bwams Payment 42298585287407		1,122.80	63,913.48
05 Jun	Merchant Settlement 0910001 Shire Of Wandering 0001 Wandering		899.41	64,812.89
05 Jun	Payment By Authority To Transport Wado20150603	52.00		64,760.89
05 Jun	Withdrawal/Cheque 013807	32.00		64,728.89
05 Jun	Withdrawal/Cheque 013818	33.95		64,694.94
08 Jun	Deposit Bwams Payment 42298585287407		946.04	65,640.98
08 Jun	Deposit Bwams Payment 42298585287407		1,074.89	66,715.87
08 Jun	Deposit Bwams Payment 42298585287407		1,482.88	68,198.75



## Community Solutions Cheque Account

Account name

SHIRE OF WANDERING

036-170 00-0091

### Details of your account

From Last Statement Dated 29 May 2015 to 30 Jun 2015

Date	Description of transaction	Debit	Credit	Balance
08 Jun	Merchant Settlement 0940001 Shire Of Wandering 0001 Wandering		106.05	68,304.80
08 Jun	Merchant Settlement 0940002 Shire Of Wandering 0002 Wandering		128.00	68,432.80
08 Jun	Withdrawal - Internet Online Banking 1239549 Payment Curtis/Stripe/Fbt 08-Jun	2,188.00		66,244.80
08 Jun	Payment By Authority To Transport Wado20150604	183.70		66,061.10
09 Jun	Deposit - Internet Online Banking 2396666 Fnds Tfr Fund Trf 09-Jun		150,000.00	216,061.10
09 Jun	Deposit Bwams Payment 42298585287407		1,346.22	217,407.32
09 Jun	Merchant Settlement 0950002 Shire Of Wandering 0002 Wandering		343.10	217,750.42
09 Jun	Withdrawal - Internet Online Banking 1573558 Payment Creditors 09062015 09-Jun	70,146.84		147,603.58
09 Jun	Payment By Authority To Clicksuper Clicksuper	29,954.58		117,649.00
09 Jun	Withdrawal/Cheque 013819	645.50		117,003.50
10 Jun	Deposit Bwams Payment 42298585287407		1,769.36	118,772.86
10 Jun	Deposit Dept Of Sport An 005851		37,907.10	156,679.96
10 Jun	Deposit Rdl 16798		58,300.00	214,979.96
10 Jun	Merchant Settlement 0960001 Shire Of Wandering 0001 Wandering		156.00	215,135.96
10 Jun	Merchant Settlement 0960002 Shire Of Wandering 0002 Wandering		122.00	215,257.96
10 Jun	Payment By Authority To Transport Wado20150608	1,214.20		214,043.76
10 Jun	Withdrawal/Cheque 013813	4,400.00		209,643.76
10 Jun	Withdrawal/Cheque 013820	4,000.00		205,643.76
10 Jun	Withdrawal/Cheque 013821	899.41		204,744.35
11 Jun	Deposit Clicksuper Direc Clicksuper Returns		149.24	204,893.59
11 Jun	Deposit Bwams Payment 42298585287407		850.08	205,743.67
11 Jun	Deposit McLeods Mcleods Refund		3,474.52	209,218.19
11 Jun	Merchant Settlement 0970001 Shire Of Wandering 0001 Wandering		417.30	209,635.49
11 Jun	Merchant Settlement 0970002 Shire Of Wandering 0002 Wandering		159.60	209,795.09



## Community Solutions Cheque Account

Account name  
SHIRE OF WANDERING

036-170 00-0091

### Details of your account

From Last Statement Dated 29 May 2015 to 30 Jun 2015

Date	Description of transaction	Debit	Credit	Balance
11 Jun	Withdrawal - Internet Online Banking 1885279 Payment Bsi/Bcitr 11/6/15 11-Jun	2,204.60		207,590.49
11 Jun	Payment By Authority To Transport Wado20150609	343.10		207,247.39
12 Jun	Deposit Online 2040358 Pymt Evelyn Hou A383		10.00	207,257.39
12 Jun	Deposit Bwams Payment 42298585287407		1,534.62	208,792.01
12 Jun	Withdrawal/Cheque 013822	92.05		208,699.96
12 Jun	Withdrawal/Cheque 013823	198.00		208,501.96
15 Jun	Deposit State Revenue De Esl12061500071778R		32.00	208,533.96
15 Jun	Deposit Joseph Townsend Inv 4153		132.50	208,666.46
15 Jun	Deposit Bwams Payment 42298585287407		1,628.21	210,294.67
15 Jun	Deposit Bwams Payment 42298585287407		1,899.62	212,194.29
15 Jun	Deposit Bwams Payment 42298585287407		2,524.88	214,719.17
15 Jun	Merchant Settlement 0940001 Shire Of Wandering 0001 Wandering		910.35	215,629.52
15 Jun	Merchant Settlement 0940002 Shire Of Wandering 0002 Wandering		16.60	215,646.12
15 Jun	Payment By Authority To Transport Wado20150611	224.45		215,421.67
15 Jun	Payment By Authority To Transport Wado20150610	856.65		214,565.02
16 Jun	Deposit Narrogin WA		6,494.84	221,059.86
16 Jun	Deposit Bwams Payment 42298585287407		976.13	222,035.99
16 Jun	Deposit Department Hous lp00801397-2455680		2,657.14	224,693.13
16 Jun	Merchant Settlement 0950001 Shire Of Wandering 0001 Wandering		270.00	224,963.13
16 Jun	Merchant Settlement 0950002 Shire Of Wandering 0002 Wandering		10.80	224,973.93
16 Jun	Withdrawal/Cheque 013824	156.00		224,817.93
16 Jun	Withdrawal/Cheque 013825	415.50		224,402.43
17 Jun	Deposit State Revenue De Pen12061500071910R		371.80	224,774.23
17 Jun	Deposit Bwams Payment 42298585287407		1,515.31	226,289.54

## Community Solutions Cheque Account

Account name

SHIRE OF WANDERING

036-170 00-0091

### Details of your account

From Last Statement Dated 29 May 2015 to 30 Jun 2015

Date	Description of transaction	Debit	Credit	Balance
17 Jun	Merchant Settlement 0960002 Shire Of Wandering 0002 Wandering		3,160.45	229,449.99
17 Jun	Payment By Authority To Transport Wado20150615	2,285.95		227,164.04
18 Jun	Deposit J W Killick A254 Killick		80.00	227,244.04
18 Jun	Deposit Bwams Payment 42298585287407		1,337.11	228,581.15
18 Jun	Merchant Settlement 0970001 Shire Of Wandering 0001 Wandering		25.95	228,607.10
18 Jun	Withdrawal - Internet Online Banking 1161909 Payment Ppe 17062015 18-Jun	28,692.23		199,914.87
18 Jun	Payment By Authority To Transport Wado20150616	2,055.55		197,859.32
19 Jun	Deposit Bwams Payment 42298585287407		1,221.22	199,080.54
19 Jun	Merchant Settlement 0910001 Shire Of Wandering 0001 Wandering		18.20	199,098.74
19 Jun	Withdrawal - Internet Online Banking 1312501 Payment Creditors 18062015 19-Jun	67,378.59		131,720.15
19 Jun	Withdrawal - Internet Online Banking 1788369 Payment Stripeys Services 19-Jun	350.00		131,370.15
19 Jun	Withdrawal - Internet Online Banking 1043124 Bpay To Synergy	730.10		130,640.05
19 Jun	Withdrawal - Internet Online Banking 2302050 Bpay To Teistra Mobile	52.26		130,587.79
19 Jun	Withdrawal - Internet Online Banking 8650330 Bpay To Teistra Bill Payment	1,604.39		128,983.40
19 Jun	Payment By Authority To Transport Wado20150617	3,160.45		125,822.95
19 Jun	Withdrawal/Cheque 013827	87.35		125,735.60
19 Jun	Withdrawal/Cheque 013828	270.00		125,465.60
22 Jun	Deposit Online 2148536 Pymt Kim Waiwyc Land Rates		50.00	125,515.60
22 Jun	Deposit Bwams Payment 42298585287407		1,187.09	126,702.69
22 Jun	Deposit Department Of Tr Payment:43384		1,203.91	127,906.60
22 Jun	Deposit Bwams Payment 42298585287407		1,335.66	129,242.26
22 Jun	Deposit Bwams Payment 42298585287407		1,930.81	131,173.07

## Community Solutions Cheque Account

Account name  
SHIRE OF WANDERING

036-170 00-0091

### Details of your account

From Last Statement Dated 29 May 2015 to 30 Jun 2015

Date	Description of transaction	Debit	Credit	Balance
22 Jun	Merchant Settlement 0940002 Shire Of Wandering 0002 Wandering		223.50	131,396.57
22 Jun	Withdrawal - Internet Online Banking 1941362 Payment Bas Return 22/6/15 22-Jun	6,377.00		125,019.57
23 Jun	Deposit Bwams Payment 42298585287407		1,878.83	126,898.40
23 Jun	Deposit Drd 17262		2,200.00	129,098.40
23 Jun	Merchant Settlement 0950001 Shire Of Wandering 0001 Wandering		487.40	129,585.80
24 Jun	Deposit CBA Inv 4159 Roadswest		220.00	129,805.80
24 Jun	Deposit Bwams Payment 42298585287407		1,711.79	131,517.59
24 Jun	Merchant Settlement 0960001 Shire Of Wandering 0001 Wandering		246.30	131,763.89
24 Jun	Merchant Settlement 0960002 Shire Of Wandering 0002 Wandering		123.00	131,886.89
24 Jun	Withdrawal - Internet Online Banking 1150048 Fnds Tfr D. Rintoul Bond 24-Jun	300.00		131,586.89
24 Jun	Payment By Authority To Transport Wado20150622	325.00		131,261.89
25 Jun	Deposit State Revenue De EsI06071400072170R		31.47	131,293.36
25 Jun	Deposit Bwams Payment 42298585287407		1,105.45	132,398.81
25 Jun	Deposit Education Induscmp9Npullen		2,500.00	134,898.81
25 Jun	Merchant Settlement 0970001 Shire Of Wandering 0001 Wandering		185.35	135,084.16
25 Jun	Merchant Settlement 0970002 Shire Of Wandering 0002 Wandering		72.00	135,156.16
25 Jun	Payment By Authority To Transport Wado20150623	10,070.65		125,085.51
25 Jun	Withdrawal/Cheque 013829	25.95		125,059.56
26 Jun	Deposit Online 2800367 Pymt Evelyn Hou A383 1 bread 1milk		10.00	125,069.56
26 Jun	Deposit State Revenue De Per07071400072253R		501.91	125,571.47
26 Jun	Deposit Bwams Payment 42298585287407		950.57	126,522.04
26 Jun	Merchant Settlement 0910001 Shire Of Wandering 0001 Wandering		1,746.16	128,268.20

## Community Solutions Cheque Account

Account name

SHIRE OF WANDERING

036-170 00-0091

### Details of your account

*From Last Statement Dated 29 May 2015 to 30 Jun 2015*

Date	Description of transaction	Debit	Credit	Balance
26 Jun	Merchant Settlement 0910002 Shire Of Wandering 0002 Wandering		24.00	128,292.20
26 Jun	Payment By Authority To Transport Wado20150624	340.90		127,951.30
26 Jun	Withdrawal/Cheque 013830	444.90		127,506.40
29 Jun	Deposit Narrogin WA		18,109.20	145,615.60
29 Jun	Deposit Australia Post Lip150626540224		1,014.23	146,629.83
29 Jun	Deposit Bwams Payment 42298585287407		1,332.51	147,962.34
29 Jun	Deposit Bwams Payment 42298585287407		1,673.38	149,635.72
29 Jun	Deposit Bwams Payment 42298585287407		1,744.80	151,380.52
29 Jun	Merchant Settlement 0940001 Shire Of Wandering 0001 Wandering		99.00	151,479.52
29 Jun	Merchant Settlement 0940002 Shire Of Wandering 0002 Wandering		749.10	152,228.62
29 Jun	Withdrawal - Internet Online Banking 1482751 Payment A.Hardie/D.Nottle 29-Jun	781.83		151,446.79
29 Jun	Withdrawal - Internet Online Banking 1482939 Payment Social Club 29-Jun	40.00		151,406.79
29 Jun	Payment By Authority To Cc Payment Cc0005336810000001	13,170.10		138,236.69
29 Jun	Payment By Authority To Transport Wado20150625	72.00		138,164.69
30 Jun	Interest Paid		11.88	138,176.37
30 Jun	Deposit Bwams Payment 42298585287407		1,339.28	139,515.65
30 Jun	Deposit Dept Of Fire & E 418905		6,910.75	146,426.40
30 Jun	Deposit Government Of WA EFT300615-05		244,439.00	390,865.40
30 Jun	Merchant Settlement 0950001 Shire Of Wandering 0001 Wandering		133.98	390,999.38
30 Jun	Withdrawal - Internet Online Banking 1920787 Payment Bsl/Pingelly Times 30-Jun	54.06		390,945.32
30 Jun	Withdrawal - Internet Online Banking 7225315 Bpay To Telstra Bill Payment	2,509.20		388,436.12
30 Jun	Payment By Authority To Transport Wado20150626	24.00		388,412.12
30 Jun	<b>CLOSING BALANCE</b>			<b>388,412.12</b>

## Community Solutions Cheque Account

Account name

SHIRE OF WANDERING

036-170 00-0091

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Further information in relation to your account, including details of product benefits and applicable fees and charges, is available on request. That information is also contained in the Product Disclosure Statement (PDS) or other disclosure document for your account. For a copy of that document, or if you have any other enquiries, you can call Telephone Banking on 132 142 from Australia or +61 2 9293 9262 from overseas.

The above Closing Balance amount may not be the same as the balance payable to you on closure of your account (the 'termination value'). Details of the termination value can be obtained by calling Telephone Banking on the numbers quoted above. Further information on how to close accounts, including calculation of the termination value, is contained in the Product Disclosure Statement (PDS) booklet or other disclosure document for your account.

We have an internal process for handling and resolving any problem you may have with, or complaints relating to, your account or this product. Information about this process can be found in the Product Disclosure Statement (PDS) or other disclosure document for your account, or you can contact us on 1300 130 467.

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**THANK YOU FOR BANKING WITH WESTPAC**


Statement No. 702 Page 8 of 8

Investment Bank Reconciliation 30th June 2015

Balance as per Bank Statements	368477.84
Total as per Bank Statement	<b>\$368,477.84</b>
Balance as per GL	368477.84
Total As per General Ledger	<b>367944.55</b>
Difference	\$0.00



Finance Officer



Manager Finance & Administration





## Westpac Community Solutions Cash Reserve

*Branch Name and Address*

Narrogin  
38 Fortune Street  
Narrogin WA 6312

*BSB Account Number*

**036-167 21-4822**

*Account name*

**SHIRE OF WANDERING**

*Customer Number*

**19308463 SHIRE OF WANDERING**

**Account enquiries**

Call Westpac Telephone Banking  
132 032 within Australia  
+61 2 9293 9270 if calling from overseas

*Account Summary*

<b>Opening Balance</b>	<b>+ \$366,927.24</b>
<b>Total credits</b>	<b>+ \$151,550.60</b>
<b>Total debits</b>	<b>- \$150,000.00</b>
<b>Closing Balance</b>	<b>+ \$368,477.84</b>

### Details of your account

*From Last Statement Dated 31 Mar 2015 to 30 Jun 2015*

Date	Description of transaction	Debit	Credit	Balance
2015	<b>STATEMENT OPENING BALANCE</b>			<b>366,927.24</b>
30 Apr	Interest Paid		512.69	367,439.93
20 May	Deposit - Internet Online Banking 2915885 Fnds Tfr Muni To Investment 20-May		150,000.00	517,439.93
29 May	Interest Paid		504.62	517,944.55
09 Jun	Withdrawal - Internet Online Banking 1396661 Fnds Tfr Fund Trf 09-Jun	150,000.00		367,944.55
30 Jun	Interest Paid		533.29	368,477.84
30 Jun	<b>CLOSING BALANCE</b>			<b>368,477.84</b>

Further information in relation to your account, including details of product benefits and applicable fees and charges, is available on request. That information is also contained in the Product Disclosure Statement (PDS) or other disclosure document for your account. For a copy of that document, or if you have any other enquiries, you can call Telephone Banking on 132 032 from Australia or +61 2 9293 9270 from overseas.

The above Closing Balance amount may not be the same as the balance payable to you on closure of your account (the 'termination value'). Details of the termination value can be obtained by calling Telephone Banking on the numbers quoted above. Further information on how to close accounts, including calculation of the termination value, is contained

Please check all entries on this statement and promptly inform the Bank of any possible error or unauthorised transaction.

**Statement No. 26 Page 1 of 3**



## Westpac Community Solutions Cash Reserve

Account name  
SHIRE OF WANDERING

036-167 21-4822

in the Product Disclosure Statement (PDS) booklet or other disclosure document for your account.

We have an internal process for handling and resolving any problem you may have with, or complaints relating to, your account or this product. Information about this process can be found in the Product Disclosure Statement (PDS) or other disclosure document for your account, or you can contact us on 1300 130 467.

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## OTHER INFORMATION ABOUT YOUR ACCOUNT

### Transaction Fee Summary

Fee charged on 01 APR 2015 to account 036-167 21-4822.

To reconcile your Transaction Fee Summary you may need to refer to transactions listed on your previous statement(s).

	Volume	Free	Unit Price	Fee
Non-internet/electronic tele-banking withdrawals	0	0	\$5.00	\$0.00
<b>Total</b>	<b>0</b>	<b>0</b>		<b>\$0.00</b>

Fee charged on 01 MAY 2015 to account 036-167 21-4822.

To reconcile your Transaction Fee Summary you may need to refer to transactions listed on your previous statement(s).

	Volume	Free	Unit Price	Fee
Non-internet/electronic tele-banking withdrawals	0	0	\$5.00	\$0.00
<b>Total</b>	<b>0</b>	<b>0</b>		<b>\$0.00</b>

Fee charged on 01 JUN 2015 to account 036-167 21-4822.

To reconcile your Transaction Fee Summary you may need to refer to transactions listed on your previous statement(s).

	Volume	Free	Unit Price	Fee
Non-internet/electronic tele-banking withdrawals	0	0	\$5.00	\$0.00
<b>Total</b>	<b>0</b>	<b>0</b>		<b>\$0.00</b>

## Westpac Community Solutions Cash Reserve

Account name  
SHIRE OF WANDERING

036-167 21-4822

### Interest Rates (per annum) on Credit Balances

Effective Date	\$0 to \$9999	Over \$9999 to \$19999	Over \$19999 to \$49999	Over \$49999 to \$99999
17 Mar 2015	1.45 %	1.70 %	1.70 %	1.70 %
11 May 2015	1.20 %	1.45 %	1.45 %	1.45 %

Effective Date	Over \$99999 to \$499999	Over \$499999
17 Mar 2015	1.70 %	1.70 %
11 May 2015	1.45 %	1.45 %

**THANK YOU FOR BANKING WITH WESTPAC**

Statement No. 26 Page 3 of 3



Trust Bank Reconciliation 30 June 2015

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Balance as per Bank Statements	\$9,743.52
Unpresented Cheque	-\$200.00
Less Interest Paid - Transferred to Municipal Account	-\$3.52
<b>Total as per Bank Statements</b>	<b>\$9,540.00</b>
<hr/>	
Balance as per GL	\$9,540.00
<b>Total as per General Ledger</b>	<b>\$9,540.00</b>
<hr/>	
Difference	\$0.00



Finance Officer



Manager Finance & Administration

## Unpresented Cheques

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Lions Club of Wandering-Refund of Hall Hire Bond CHQ # 18

\$200.00

Total

\$200.00

## Community Solutions Cheque Account

*Branch Name and Address*

Narrogin  
38 Fortune Street  
Narrogin WA 6312

*BSB Account Number*

**036-170 00-0120**

*Account name*

**SHIRE OF WANDERING  
TRUST ACCOUNT**

*Customer Number*

**19308463 SHIRE OF WANDERING**

**Account enquiries**

Call Westpac Telephone Banking  
132 032 within Australia  
+61 2 9293 9270 if calling from overseas

*Account Summary*

<b>Opening Balance</b>	<b>+ \$11,125.95</b>
<b>Total credits</b>	<b>+ \$303.52</b>
<b>Total debits</b>	<b>- \$1,685.95</b>
<b>Closing Balance</b>	<b>+ \$9,743.52</b>

**Details of your account**

*From Last Statement Dated 29 May 2015 to 30 Jun 2015*

Date	Description of transaction	Debit	Credit	Balance
2015	STATEMENT OPENING BALANCE			11,125.95
11 Jun	Withdrawal - Internet Online Banking 1885451 Payment Bsl/Bciff T/A 11/6 11-Jun	1,385.95		9,740.00
24 Jun	Deposit - Internet Online Banking 2150054 Fnds Tfr D.Rintoul Bond 24-Jun		300.00	10,040.00
24 Jun	Withdrawal - Internet Online Banking 1896563 Payment D.Rintoul Bond 24-Jun	300.00		9,740.00
30 Jun	Interest Paid		3.52	9,743.52
30 Jun	CLOSING BALANCE			9,743.52

Further information in relation to your account, including details of product benefits and applicable fees and charges, is available on request. That information is also contained in the Product Disclosure Statement (PDS) or other disclosure document for your account. For a copy of that document, or if you have any other enquiries, you can call Telephone Banking on 132 032 from Australia or +61 2 9293 9270 from overseas.

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Please check all entries on this statement and promptly inform the Bank of any possible error or unauthorised transaction.

**Statement No. 461 Page 1 of 2**



## Community Solutions Cheque Account

Account name

SHIRE OF WANDERING

036-170 00-0120

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quoted above. Further information on how to close accounts, including calculation of the termination value, is contained in the Product Disclosure Statement (PDS) booklet or other disclosure document for your account.

We have an internal process for handling and resolving any problem you may have with, or complaints relating to, your account or this product. Information about this process can be found in the Product Disclosure Statement (PDS) or other disclosure document for your account, or you can contact us on 1300 130 467.

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**THANK YOU FOR BANKING WITH WESTPAC**

Statement No. 461 Page 2 of 2



# Shire of Wandering

Attachment 4.7

## Payment Listing for the period ending 30 June 2015

Chq/EFT No	Date	Description	Amount
<b>Municipal Bank Account</b>			
EFT1604	08/06/2015	<b>Stripey's Services</b> Cleaning of public toilets - 10 day fixed rate - 21/05/2015 to 03/06/2015	350.00
EFT1605	08/06/2015	<b>Australian Taxation Office</b> Fringe Benefits Tax - 1st April 2015 to 31st March 2015	1,010.00
EFT1606	08/06/2015	<b>Rob Curtis</b> Managing Waste Transfer Station 17/18th May 18hrs & 24/25th May - 18 hrs	828.00
EFT1607	09/06/2015	<b>Monica Beth Treasure</b> The Good Guys - Vax - Purchase for Community Resource Centre	245.83
EFT1608	09/06/2015	<b>Pingelly Trading Co (Hardware)</b> Notchka Chain 12MM - Plant Parts & Repairs for Depot	82.60
EFT1609	09/06/2015	<b>Australia Post</b> Telstra Pre-paid Recharge Cards \$30 for re-sale & various stamps for re-sale plus parcel post satchels	519.93
EFT1610	09/06/2015	<b>Avon Waste</b> 73 x Domestic Rubbish x 4 weeks 4 x Transport of Domestic Waste to Perth Waste 7th, 14th, 21st & 28th April 2015 73 x Recycling Services 3 x Bulk Recycling 3 x Clearing Transfer Stations Bins 1st, 15th & 29th April 2015 3 x Transport of Transfer Stations waste to Perth Waste - 1st, 5th & 29th April 2015	3,790.32
EFT1611	09/06/2015	<b>Landmark Operations Ltd</b> New Davey Firefighter Pump for Chemical Sprayer	979.00
EFT1612	09/06/2015	<b>Hotham Mechanical</b> Servicing of various vehicles and replacement of old tyres - Vehicles PT2, PU2, PLV2 and PST	3,209.80
EFT1613	09/06/2015	<b>Startrack Express</b> Express Road ex Perth - SNAP Printing - Printed Tip Passes - Waste Transfer Station	37.39
EFT1614	09/06/2015	<b>Perfect Computer Solutions</b> Attend to site - Troubleshoot at CRC network problems, cabling and tidy up - wireless/ethernet setup, including Photocopier - Various jobs for Administration Office	2,670.00
EFT1615	09/06/2015	<b>Country Sparky Services</b> Install security/area lighting for fire shed	3,971.00
EFT1616	09/06/2015	<b>McLernons Everything Business</b> Supply of new cabinets. Whiteboard 1800 x 1200 & Whiteboard 1500 x 900, supply of Ergonomic Chairs for the Community Resource Centre	3,552.05
EFT1617	09/06/2015	<b>Butler Settineri</b> Interim Fee for Shire of Wandering for the year ending 30th June 2015 plus Disbursements	4,417.60
EFT1618	09/06/2015	<b>H &amp; I Pubs Pty Ltd T/as Wandering Tavern</b> Supply of 2 45kg Gas Bottles for Caravan Park - Milk supply for month & Council Meeting Meals for 21/05/2015	576.60
EFT1619	09/06/2015	<b>BOC Limited</b> Supply of Oxygen Indust G Size, Supply of Dissolved Acetylene G Size, Supply of Argoshield Universal G Size, Container Service Charges - Argoshield Universal G Size, GST	336.70
EFT1620	09/06/2015	<b>Fuel Distributors Of WA</b>	171.58

EFT1621	09/06/2015	Box of Grease Lith Tac EP2 for Depot <b>CJD Equipment Pty Ltd</b> Supply of Oil & Fuel Filters for various plant at Depot	1,250.58
EFT1622	09/06/2015	<b>Armadale Mower World &amp; Service Co</b> 3 x replacement blades 2 x blade/bolt sets for Hustler Ride on Mower	138.00
EFT1623	09/06/2015	<b>Boogie Roos</b> Boogie Roos at Community Centre - 5 sessions for Term 4 2014 5 x 1 hour sessions @ \$140 per sessions plus mileage 348km \$174 x 5 trips	1,570.00
EFT1624	09/06/2015	<b>Mcleods Barristers &amp; Solicitors</b> M. Conway - 99 Echidna Close - Unlawful Structures - Matter # 35486	5,418.39
EFT1625	09/06/2015	<b>West Australian Newspapers Limited</b> Advertisement for Town Planning Scheme # 3 - Published West Australian	541.65
EFT1626	09/06/2015	<b>Major Motors Pty Ltd</b> Replacement Glass - Isuzu Giga PT1	269.08
EFT1627	09/06/2015	<b>State Library of Western Australia</b> Freight for inter library 2014/2015	292.34
EFT1628	09/06/2015	<b>Wandering Smash Repairs</b> Payment of excess for Claim No.: CL633437173 - PT1 - Isuzu Giga	300.00
EFT1629	09/06/2015	<b>Pingelly Trading Co (Newsagency)</b> Supply of Papers up to end of April 2014 - West Australian/Narrogin Observer - 6 months of supplied papers	875.50
EFT1630	09/06/2015	<b>Boddington News</b> Boddington News edition 525	18.00
EFT1631	09/06/2015	<b>TK Price &amp; Co</b> 5000 cubic metres of Gravel @ \$2 per cm - York/Williams Road	11,000.00
EFT1632	09/06/2015	<b>Metrocount</b> Purchase of Metrocount 5600 Plus 1MB - \$6890 paid - Total \$7579.00 - Extra Payment required	689.00
EFT1633	09/06/2015	<b>Bizzy Bodies Fitness</b> Punchfit Classes at Wandering Community Centre - 5 Classes @ \$80	400.00
EFT1634	09/06/2015	<b>Lindas Books</b> 3 x Secret Mothers Keep books RRP \$25.99 less 30% consignment	54.58
EFT1635	09/06/2015	<b>WA Contract Ranger Services</b> Ranger services performed 21st & 25th May 2015 - Rolling Purchase Order 9884 1 visit @ \$297.50 1 visit @ \$276.25	631.12
EFT1636	09/06/2015	<b>Kenneth Boland</b> Reimbursement of pre-employment medical carried out 22/01/2015	121.00
EFT1637	09/06/2015	<b>Seek Limited</b> Seek Job Ad - Administration Officer - Standout Feature	330.00
EFT1638	09/06/2015	<b>Phil Watts Bulldozing</b> Plant Hire in gravel pit 9.5hrs @ \$250 ph - supply of 3000m3 gravel @ \$1.25 p/m3 - York/Williams Road	7,397.50
EFT1639	09/06/2015	<b>Fencemakers</b> Supply of 24.8M of Aluminium Fencing - Classic Cream and 1 x gate - 19 Humes Way	2,882.00
EFT1640	09/06/2015	<b>James Richardson Corporation Pty Ltd</b> Supply of 3D 777 Chair Sled - White and redchrome frame - Community Resource Centre	561.00
EFT1641	09/06/2015	<b>Assa HSEQF Consulting</b> Assess Worker on site undertaking all duties	1,296.30
EFT1642	09/06/2015	<b>Tammex</b> Supply of Epson EB-1985WU 4800 Lumens HDMI Projector - Community Resource Centre	2,229.00

EFT1643	09/06/2015	<b>The Wandering Chef</b> Supply of Morning Tea & Lunch x 10 pax - Shire Council Meeting	200.00
EFT1644	09/06/2015	<b>Integrated Fuel Services</b> Periodical inspection maintenance of the fuel facility	4,590.29
EFT1645	09/06/2015	<b>Being There Solutions</b> Pheonix Quattro Speaker 3 Mt 301 - Includes shipping - Community Resource Centre	880.00
EFT1646	09/06/2015	<b>WA Blinds</b> 1085 x 1750 - Roller Blind System & Dawns Blockout - Warm White - Community Resource Centre	1,420.00
EFT1647	09/06/2015	<b>Cutting Edges Equipment</b> Bolts & Nuts for repairs - PL1 - Front End Loader	231.11
EFT1648	11/06/2015	<b>Department Of Commerce - Building Commission</b> Shire of Wandering BSL October 2014 - June 2015 - BSL Levies	702.56
EFT1649	11/06/2015	<b>Construction Training Fund (bcitf)</b> BCIFT Levy payments Shire of Wandering July 2014 - June 2015	1,502.04
EFT1652	12/06/2015	<b>Easifleet</b> Payment processing batch was incorrectly reversed to correct imbalanced GL between L40608 and L40609 resulting debit appearing of \$882.93 in muni cash at bank. Therefore this creditor batch is processed to make further correction as per the advice received from IT Vision, the Software provider.	882.93
EFT1653	18/06/2015	<b>Tanglefoot Winery</b> Catering for HWEDA - April 2015 - 3 various quiches & salad/1 mixed carton wine plus supply of afternoon tea for council - March	400.00
EFT1654	18/06/2015	<b>Monica Beth Treasure</b> Officeworks Paper for phone directory/ Staples paper for phone directory	144.79
EFT1655	18/06/2015	<b>Page Truck Hire</b> Dry hire side tipper with operator & dry hire water truck, Float, 6T excavator and skid steer loader hire for fitting pipes and head walls - York/Williams Road	16,549.50
EFT1656	18/06/2015	<b>Great Southern Fuels</b> BP 10 PPM Diesel 9910L @ 1.1664	19,192.26
EFT1657	18/06/2015	<b>Shire of Wagin</b> Recoup of EHO costs to 22/04/2015	1,095.36
EFT1658	18/06/2015	<b>Best Office Systems</b> CPC Colour Copy Unit - 1567 units @ 16.7063	376.48
EFT1659	18/06/2015	<b>Boddington Hardware &amp; Newsagency</b> Supply of 2 Ice Boxes 50L - Bush Fire Brigades	568.99
EFT1660	18/06/2015	<b>Australia Post</b> Various postal items - Farming 2012/Parcel Post sign on delivery labels/Wildflower 11	157.96
EFT1661	18/06/2015	<b>Avon Waste</b> 292 x 73 Dom Rubbish x 4 weeks Transport to Perth Waste 292 x 73 Recycling Services Bulk Recycling Clearing Transfer Station Bins Transfer of recycling to Perth Waste 1 Additional recycle service	3,214.28
EFT1662	18/06/2015	<b>Hotham Mechanical</b> Carry out service, grease and checkover. Replace timing belt and tensioner, replaced split air intake duct for various vehicles - PG1,PG2,PL1 and PU3	2,858.90
EFT1663	18/06/2015	<b>Startrack Express</b> Freight for Water Samples for Testing	37.39
EFT1664	18/06/2015	<b>Crossman Hot Water &amp; Plumbing</b> Carry out service to Aquarius waste water system - 30kg Alum Sulphate, labour & travel - Administration Building	280.50
EFT1665	18/06/2015	<b>The Workwear Group</b> Supply of Contour Jacket - Uniforms x 2	334.40
EFT1666	18/06/2015	<b>Perfect Computer Solutions</b>	2,775.00

		Supply of Toshiba Tecra A5 Notebook with Adobe Photoshop CS6 - Community Resource Centre	
EFT1667	18/06/2015	<b>WesTrac Pty Ltd</b> Supply of Filters - For various vehicles held at Depot	458.35
EFT1668	18/06/2015	<b>CJD Equipment Pty Ltd</b> Correct Mirrors for Excavator	271.46
EFT1669	18/06/2015	<b>Austral Mercantile Collections Pty Ltd</b> A7 - Leonard Bruin & Wouter Denig - Field Calls/Professional Fees	2,549.17
EFT1670	18/06/2015	<b>Armadale Mower World &amp; Service Co</b> Various items required for Depot File Handle Wooden 3 x Hustler Blades 2 x Jerry Can Holders 2 x Stihl Bars and chain oil 6 x Files	298.20
EFT1671	18/06/2015	<b>JR &amp; A Hersey Pty Ltd</b> Supply of 100 Guide Posts - Picked up 11/06/2015 - Blackspot Funding	935.00
EFT1672	18/06/2015	<b>Greenline Ag</b> Solenoids Valves for Spray Ute	270.70
EFT1673	18/06/2015	<b>Jason Signmakers</b> 2 x 1500 x 140 Event Sign - Main Street	215.60
EFT1674	18/06/2015	<b>Reinforced Concrete pipe Australia (WA) Pty Ltd</b> Headwall 750 to suit Pipe - York/Williams Road to Recovery	1,652.20
EFT1675	18/06/2015	<b>A &amp; B Canvas Australia</b> Repair shade sail at Community Centre	462.00
EFT1676	18/06/2015	<b>Wandering Smash Repairs</b> Excess relating to claim no. 633444129 - Holden Statesman	300.00
EFT1677	18/06/2015	<b>Wandering Plumbing and Gas</b> Unblock drains at caravan park - locate and excavate grey water pump pit and replace grey water lift pump	2,159.96
EFT1678	18/06/2015	<b>Boddington News</b> Boddington News edition 531	9.00
EFT1679	18/06/2015	<b>Total Farming Services</b> Jambro Ring Fasteners pk 1000 - Depot Maintenance	19.99
EFT1680	18/06/2015	<b>TK Price &amp; Co</b> Supply of 3000 cubic metres of Gravel - York/Williams Road	6,600.00
EFT1681	18/06/2015	<b>Durga Ojha</b> Purchase of Uniforms - Myer/Looksmart Alterations	257.71
EFT1682	18/06/2015	<b>WA Contract Ranger Services</b> Ranger services performed 4/6/15 & 10/06/15 - Running Purchase Order 9884 1 visit @ \$233.75 plus GST 1 visit @ \$191.25 plus GST	467.50
EFT1683	18/06/2015	<b>Narrogin Quarry Operations</b> 2 x loads of Cracker Dust - York/Williams Road	728.11
EFT1684	18/06/2015	<b>Rob Curtis</b> Management of Waste Transfer Station 31st May/1st June 2015 - 18 hrs 7th/8th June 2015 - 18 hrs	828.00
EFT1685	18/06/2015	<b>Perthwaste Green Recycling</b> Commercial Waste Disposal - May 2015	753.99
EFT1686	18/06/2015	<b>Fuji Xerox</b> Colour Printing - 1014 @ .085 cents	106.34
EFT1687	18/06/2015	<b>Dwarda Downs Free Range Eggs</b> Supply of 15 Dozen Eggs for Australia Day Breakfast 25/01/2015	49.50
EFT1688	19/06/2015	<b>Stripey's Services</b> Cleaning of Public Conveniences x 10 days fixed rate 04/06/2015 to 17/06/2015	350.00
EFT1689	22/06/2015	<b>Australian Taxation Office</b> GST Liabilities	6,377.00

EFT1691	29/06/2015	Shire of Wandering Staff Social Club Payroll deductions	40.00
EFT1692	29/06/2015	Hostplus Repayment of returned superannuation from Clicksuper for Dot Nottle	190.46
EFT1693	29/06/2015	Superwrap Personal Super Plan (annette Hardie) Repayment of returned superannuation from Clicksuper for Annette Hardie	591.37
EFT1694	30/06/2015	Department Of Commerce - Building Commission Shire of Wandering BSL Levies June 2015	35.50
EFT1695	30/06/2015	Pingelly Times Pingelly Times Sold	18.56
13818	02/06/2015	Australia Post - Western Processing Daily Takings 29/05/2015	33.95
13819	04/06/2015	Australia Post - Western Processing Daily Takings 03/06/2015	645.50
13820	05/06/2015	Graeme Kerr Presidents Allowance as per 2014/2015 Budget	4,000.00
13821	08/06/2015	Australia Post - Western Processing Daily Takings 05/06/2015	899.41
13822	09/06/2015	Australia Post - Western Processing Daily Takings 08/06/2015	92.05
13823	09/06/2015	DLA Piper Matter - James & Julie McNeill - Professional Fees 50%	198.00
13824	12/06/2015	Australia Post - Western Processing Daily Takings 10/06/2015	156.00
13825	12/06/2015	Australia Post - Western Processing Daily Takings 11/06/2015	415.50
13827	16/06/2015	Australia Post - Western Processing Daily Takings 15/06/2015	87.35
13828	17/06/2015	Australia Post - Western Processing Daily Takings 16/06/2015	270.00
13829	23/06/2015	Australia Post - Western Processing Daily Takings 18/06/2015	25.95
13830	24/06/2015	Australia Post - Western Processing Daily Takings 23/06/2015	444.90
13831	30/06/2015	Australia Post - Western Processing Daily Takings 25/06/2015	159.00
13833	30/06/2015	Australia Post - Western Processing Daily Takings 29/06/2015	99.00
13834	30/06/2015	Australia Post - Western Processing Daily Takings 26/06/2015	680.14
13835	30/06/2015	Australia Post - Western Processing Daily Takings 30/06/2015	133.98
DD1615.1	03/06/2015	WA SUPER Plan Payroll deductions	4,681.68
DD1615.2	03/06/2015	I & T Brown Family Super Fund Superannuation contributions	447.56
DD1615.3	03/06/2015	Hostplus Superannuation contributions	190.46
DD1615.4	03/06/2015	Superwrap Personal Super Plan (annette Hardie) Superannuation contributions	55.97
DD1615.5	03/06/2015	Rod Evenis Superannuation Fund Pty Ltd Payroll deductions	753.85
DD1673.2	26/06/2015	Telstra Tims Messaging for the month of May 2015	52.26
DD1673.3	02/06/2015	Synergy	730.10

Street lighting x 43 - 30 days from 25/04/2015 to 24/05/2015

DD1674.1	17/06/2015	<b>WA SUPER Plan</b> Payroll deductions	4,383.85
DD1674.2	17/06/2015	<b>I &amp; T Brown Family Super Fund</b> Superannuation contributions	469.06
DD1674.3	17/06/2015	<b>Hostplus</b> Superannuation contributions	190.46
DD1674.4	17/06/2015	<b>Superwrap Personal Super Plan (annette Hardie)</b> Superannuation contributions	74.62
DD1674.5	17/06/2015	<b>Rod Evenis Superannuation Fund Pty Ltd</b> Payroll deductions	753.85
DD1689.1	18/06/2015	<b>Telstra</b> Monthly Bill for various telephone lines throughout the shire plus purchase of 2 x Samsung Mobile Phones for Fire Control	2,509.20

### Credit Card

DD1699.2	09/06/2015	<b>Westpac Credit Card</b> Food & Supplies - Council Meeting 18/06/2015	143.14
DD1699.6		<b>Westpac Credit Card</b> 2 x Field Counter Kits from Metrocount to go with new counters & Purchase of New Towels & Hand Towels for Administration Bathrooms	884.48
DD1699.5		<b>Westpac Credit Card</b> Survey & Title Search - CWA - 34 Watts Street - RE: Parcel Sizes and Shire's Responsibility & Purchase of Oxy Sok Kit for Fire Control	710.00
DD1699.4		<b>Westpac Credit Card</b> Purchase of 5 Rolls of Fake Grass 3.7 x 20m - California, 4 bags of Sand, 2 Rolls of Tape - Skate Park - Plus Aged Friendly Audit Tool Monthly Subscription	10245.50
DD1699.3		<b>Westpac Credit Card</b> Blinds for CEO's residence to replace damaged and old drapes	970.00
DD1699.1		<b>Westpac Credit Card</b> Purchase of New Keyboard & Mouse - Dicksmith Electronics - CRC Refreshments Councillors - Dan Murphys - Beer - Emu Draft Cans, O'Briens Lager, GST	216.98

### Licensing

05.06.2015	<b>Licensing Collections</b> Licensing Collections 05/06/2015	183.70
08.06.2015	<b>Licensing Collections</b> Licensing Collections 08/06/2015	1214.20
09.06.2015	<b>Licensing Collections</b> Licensing Collections 09/06/2015	343.10
10.06.2015	<b>Licensing Collections</b> Licensing Collections 10/06/2015	856.65
11.06.2015	<b>Licensing Collections</b> Licensing Collections 11/06/2015	224.45
15.06.2015	<b>Licensing Collections</b> Licensing Collections 15/06/2015	2285.95
16.06.2015	<b>Licensing Collections</b> Licensing Collections 16/06/2015	19.50
16.06.2015	<b>Licensing Collections</b>	2036.05

		Licensing Collections 16/06/2015	
17.06.2015		<b>Licensing Collections</b>	<b>3160.45</b>
		Licensing Collections 17/06/2015	
22.06.2015		<b>Licensing Collections</b>	<b>325.00</b>
		Licensing Collections 22/06/2015	
23.06.2015		<b>Licensing Collections</b>	<b>10070.65</b>
		Licensing Collections 23/06/2015	
24.06.2015		<b>Licensing Collections</b>	<b>340.90</b>
		Licensing Collections 24/06/2015	
25.06.2015		<b>Licensing Collections</b>	<b>72.00</b>
		Licensing Collections 25/06/2015	
26.06.2015		<b>Licensing Collections</b>	<b>24.00</b>
		Licensing Collections 26/06/2015	
29.06.2015		<b>Licensing Collections</b>	<b>796.80</b>
		Licensing Collections 29/06/2015	

### Trust Bank Account

EFT1650	11/06/2015	<b>Department Of Commerce - Building Commission</b>	<b>478.20</b>
		Shire of Wandering BSL October 2014 to June 2015	
EFT1651	11/06/2015	<b>Construction Training Fund (bcif)</b>	<b>907.75</b>
		BCIFT Levy payments Shire of Wandering July 2014 - June 2015	
EFT1690	24/06/2015	<b>Danielle Rintoul</b>	<b>300.00</b>
		REFUND OF CLEANING & BOUNCY CASTLE BOND - COMMUNITY CENTRE 21/06/2015	

### Payroll

PPE	3/06/2015	<b>Staff Payroll</b>	<b>28691.59</b>
		Staff Payroll 03/06/2015	
PPE	17/06/2015	<b>Staff Payroll</b>	<b>28692.23</b>
		Staff Payroll 17/06/2015	

**Total Payments for Month Ending 30 Jun 2015: 176,751.07**

#### CERTIFICATION OF CHIEF EXECUTIVE OFFICER

This schedule of accounts to be passed for payment was submitted to each member of the Council on Thursday, 16 July 2015 and has been checked and is fully supported by vouchers and invoices which are sub certified as to the receipt of goods and services and as to prices, computations and costings and the amounts shown are due for payment.



Amanda O'Halloran, Chief Executive Officer

#### CERTIFICATION OF CHAIRMAN

I hereby certify this schedule of accounts was submitted to the Council on Thursday, 16 July 2015 and that the amounts were approved for payment.



Cr GG Kerr, Chairman





Attachment 5.





**SHIRE COUNCIL**

VERITATAS SIMPLEX ORATIO EST



**SHIRE COUNCIL**

VERITATAS SIMPLEX ORATIO EST