

SHIRE OF WANDERING
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013

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SHIRE OF WANDERING
STATEMENT OF COMPEREHENSIVE INCOME
BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2013

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
REVENUE				
Rates	8	607,192	591,921	589,077
Operating Grants, Subsidies and Contributions		1,903,906	137,160	545,643
Fees and Charges	11	1,149,775	136,730	167,257
Service Charges	10	0	0	0
Interest Earnings	2(a)	80,669	149,952	80,911
Other Revenue		30,714	391,140	20,393
		<u>3,772,256</u>	<u>1,406,903</u>	<u>1,403,281</u>
EXPENSES				
Employee Costs		(870,248)	(700,699)	(633,224)
Materials and Contracts		(2,312,101)	(1,039,508)	(856,209)
Utility Charges		(57,850)	(35,657)	(45,305)
Depreciation	2(a)	(742,808)	(715,280)	(698,960)
Interest Expenses	2(a)	0	(53)	0
Insurance Expenses		(80,986)	(74,350)	(69,916)
Other Expenditure		(12,448)	(115,478)	0
		<u>(4,076,441)</u>	<u>(2,681,026)</u>	<u>(2,303,614)</u>
		(304,185)	(1,274,123)	(900,333)
Non-Operating Grants, Subsidies and Contributions		2,291,459	769,427	1,012,748
Profit on Asset Disposals	4	173,500	17,197	150,000
Loss on Asset Disposals	4	0	0	0
		<u>2,160,774</u>	<u>(487,499)</u>	<u>262,415</u>
NET RESULT				
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>2,160,774</u></u>	<u><u>(487,499)</u></u>	<u><u>262,415</u></u>

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

SHIRE OF WANDERING
STATEMENT OF COMPEREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2013

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		10,772	18,081	7,672
General Purpose Funding		806,635	797,472	810,750
Law, Order, Public Safety		35,590	40,610	37,150
Health		0	0	0
Education and Welfare		0	0	0
Housing		26,300	15,486	42,120
Community Amenities		29,368	29,927	46,910
Recreation and Culture		1,200	5,589	5,193
Transport		1,685,903	421,448	398,741
Economic Services		825,800	71,170	35,645
Other Property and Services		350,688	32,135	19,100
		<u>3,772,256</u>	<u>1,431,917</u>	<u>1,403,281</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(89,957)	(95,818)	(98,443)
General Purpose Funding		(414,091)	(26,493)	(391,031)
Law, Order, Public Safety		(90,083)	(73,168)	(104,097)
Health		(10,240)	(7,798)	(9,293)
Education and Welfare		(2,729)	(1,040)	(2,051)
Housing		(28,325)	(23,252)	(32,096)
Community Amenities		(167,310)	(139,480)	(196,716)
Recreation & Culture		(144,981)	(138,423)	(140,863)
Transport		(1,894,004)	(1,959,395)	(1,135,212)
Economic Services		(1,049,338)	(111,420)	(168,005)
Other Property and Services		(185,383)	(129,753)	(25,807)
		<u>(4,076,441)</u>	<u>(2,706,040)</u>	<u>(2,303,614)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
		<u>0</u>	<u>0</u>	<u>0</u>
		0	0	0
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
General Purpose Funding		1,341,180	229,086	352,795
Community Amenities		0	0	0
Recreation & Culture		316,825	0	232,812
Transport		568,454	540,341	427,141
Economic Services		65,000	0	0
Other Property and Services		0	0	0
		<u>2,291,459</u>	<u>769,427</u>	<u>1,012,748</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		0	0	0
Housing		145,500	0	150,000
Community Amenities		0	0	0
Transport		28,000	17,197	0
Other Property and Services		0	0	0
		<u>173,500</u>	<u>17,197</u>	<u>150,000</u>
NET RESULT		<u>2,160,774</u>	<u>(487,499)</u>	<u>262,415</u>
Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		<u><u>2,160,774</u></u>	<u><u>(487,499)</u></u>	<u><u>262,415</u></u>

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 2013

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		607,192	591,921	589,077
Operating Grants, Subsidies and Contributions		1,903,906	137,160	545,643
Fees and Charges		1,149,775	136,730	167,257
Service Charges		0	0	0
Interest Earnings		80,669	149,952	80,911
Goods and Services Tax		537,585	143,446	174,604
Other		30,714		
		<u>4,309,841</u>	<u>1,159,209</u>	<u>1,557,492</u>
Payments				
Employee Costs		(870,248)	(700,699)	(633,224)
Materials and Contracts		(2,906,012)	(326,386)	(526,564)
Utility Charges		(57,850)	(35,657)	(45,305)
Interest Expenses		0	(53)	0
Insurance Expenses		(80,986)	(74,350)	(69,916)
Goods and Services Tax		(246,339)	(74,350)	(97,143)
Other		(12,448)	(115,478)	0
		<u>(4,173,883)</u>	<u>(1,326,974)</u>	<u>(1,372,152)</u>
Net Cash Provided By Operating Activities	15(b)	<u>135,959</u>	<u>(167,765)</u>	<u>185,339</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	(385,000)	0	(325,000)
Payments for Purchase of Property, Plant & Equipment	3	(1,939,221)	(296,231)	(1,660,000)
Payments for Construction of Infrastructure	3	(1,488,832)	(671,722)	(1,361,842)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		2,291,459	769,427	1,272,035
Proceeds from Sale of Plant & Equipment	4	182,000	115,273	66,711
Land held for resale		157,500	0	150,000
		<u>(1,182,094)</u>	<u>(83,253)</u>	<u>(1,858,096)</u>
Net Cash Used in Investing Activities				
Cash Flows from Financing Activities				
Repayment of Debentures	5	0	0	0
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	5	0	0	0
Net Cash Provided By (Used In) Financing Activities		0	0	0
Net Increase (Decrease) in Cash Held		(1,046,135)	(251,018)	(1,672,756)
Cash at Beginning of Year		2,052,668	2,303,686	2,647,648
Cash and Cash Equivalents at the End of the Year	15(a)	<u>1,006,533</u>	<u>2,052,668</u>	<u>974,892</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 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
REVENUES	1,2			
Governance		10,772	18,081	7,672
General Purpose Funding		1,540,623	1,026,558	574,468
Law, Order, Public Safety		35,590	40,610	37,150
Health		0	0	0
Education and Welfare		0	0	0
Housing		171,800	15,486	192,120
Community Amenities		29,368	29,927	46,910
Recreation and Culture		318,025	5,589	238,005
Transport		2,282,357	978,986	825,882
Economic Services		890,800	71,170	35,645
Other Property and Services		350,688	32,135	19,100
		<u>5,630,023</u>	<u>2,218,541</u>	<u>1,976,952</u>
EXPENSES	1,2			
Governance		(89,957)	(95,818)	(98,443)
General Purpose Funding		(414,091)	(26,493)	(391,031)
Law, Order, Public Safety		(90,083)	(73,168)	(104,097)
Health		(10,240)	(7,798)	(9,293)
Education and Welfare		(2,729)	(1,040)	(2,051)
Housing		(28,325)	(23,252)	(32,096)
Community Amenities		(167,310)	(139,480)	(196,716)
Recreation & Culture		(144,981)	(138,423)	(140,863)
Transport		(1,894,004)	(1,959,395)	(1,135,212)
Economic Services		(1,049,338)	(111,420)	(168,005)
Other Property and Services		(185,383)	(129,753)	(25,807)
		<u>(4,076,441)</u>	<u>(2,706,040)</u>	<u>(2,303,614)</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(173,500)	(17,197)	(150,000)
Depreciation on Assets	2(a)	742,808	715,280	698,960
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	(385,000)	0	(325,000)
Purchase Land and Buildings	3	(1,186,162)	(33,562)	(1,466,000)
Purchase Infrastructure Assets - Roads	3	(918,832)	(308,064)	(1,174,842)
Purchase Infrastructure Assets - Parks	3	(570,000)	(62,928)	(187,000)
Purchase Plant and Equipment	3	(559,000)	(246,695)	(181,000)
Purchase Furniture and Equipment	3	(194,059)	(15,974)	(13,000)
Proceeds from Disposal of Assets	4	339,500	115,273	216,711
Repayment of Debentures	5	0	0	0
Proceeds from New Debentures	5	0	0	0
Transfers to Reserves (Restricted Assets)	6	(74,800)	(488,709)	(479,485)
Transfers from Reserves (Restricted Assets)	6	588,928	0	339,709
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	229,343	467,495	2,458,533
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	229,343	0
Amount Required to be Raised from Rates	8	<u>(607,192)</u>	<u>(591,921)</u>	<u>(589,077)</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 2013

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), other mandatory professional reporting requirements, the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The budget has also been prepared on the accrual basis under the convention of historical cost accounting.

(b) The Local Government Reporting Entity

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

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

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

(c) 2011/12 Actual Balances

Balances shown in this budget as 2011/12 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(f) Goods and Services Tax

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

(g) 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 statement of cash flows, 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.

**SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) 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 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 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 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 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 statement of comprehensive income 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.

(j) Fixed Assets

Initial Recognition

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 includes the cost of all materials, direct labour and variable and fixed overheads.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, 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.

**SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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 this 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.

(k) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

Buildings	33 years
Furniture and Equipment	4 to 7 years
Plant and Equipment	4 to 15 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	30 years

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Investments and Other Financial Assets

Classification

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each balance date.

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(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. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the statement of financial position.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the statement of comprehensive income. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the statement of comprehensive income as gains and losses from investment securities.

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Investments and Other Financial Assets (Continued)

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains and losses arising from changes in the fair value of the financial assets at fair value category are presented in the statement of comprehensive income within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the statement of comprehensive income as part of revenue from continuing operations when the Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss - is removed from equity and recognised in the statement of comprehensive income. Impairment losses recognised in the statement of comprehensive income on equity instruments classified as available-for-sale are not reversed through the statement of comprehensive income.

(m) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Impairment

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

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

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

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 the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2012.

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

(o) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality 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.

(p) Employee Benefits

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

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

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

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

The 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 projected 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 Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) 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 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.

(r) 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 item included in the same class of obligations may be small.

(s) Superannuation

The Council contributes to the Local Government Superannuation Scheme and other Employee nominated Superannuation Funds. All Funds are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent a cash refund or a reduction in the future payments is available.

(t) 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 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 AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

2. REVENUES AND EXPENSES	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
Governance	38,387	34,525	37,147
General Purpose Funding	0	0	0
Law, Order, Public Safety	29,694	29,694	29,694
Health	0	0	0
Education and Welfare	0	0	0
Housing	11,660	11,464	9,711
Community Amenities	14,066	12,619	12,944
Recreation and Culture	15,017	14,854	14,493
Transport	439,313	428,468	424,242
Economic Services	5,212	4,693	3,178
Other Property and Services	189,459	178,963	167,550
	<u>742,808</u>	<u>715,280</u>	<u>698,960</u>
<u>By Class</u>			
Land and Buildings	65,181	62,880	60,994
Furniture and Equipment	13,253	9,398	8,036
Plant and Equipment	230,488	219,419	203,354
Roads	429,462	420,021	423,160
Footpaths	4,424	3,562	3,417
Drainage	0	0	0
	<u>742,808</u>	<u>715,280</u>	<u>698,960</u>
Borrowing Costs (Interest)			
- Finance Lease Charges	0	53	0
- Debentures (<i>refer note 5(a)</i>)	0	0	0
	<u>0</u>	<u>53</u>	<u>0</u>
Rental Charges			
- Operating Leases	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	44,800	59,626	49,100
- Other Funds	34,000	87,258	30,000
Other Interest Revenue (<i>refer note 13</i>)	1,869	3,068	1,811
	<u>80,669</u>	<u>149,952</u>	<u>80,911</u>

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013

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 and for each of its broad activities/programs.

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

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

Supervision of various local laws; fire prevention; and animal control.

HEALTH

Food and water quality control; septic system inspection.

EDUCATION AND WELFARE

Support of school activities.

HOUSING

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

COMMUNITY AMENITIES

Rubbish collection services; operation of tip; administration of the town planning scheme; landcare; maintenance of cemeteries; and public conveniences.

RECREATION AND CULTURE

Maintenance of halls; tennis/netball courts; oval and reserves; operation of library; heritage and history.

TRANSPORT

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

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

Tourism (including caravan park); implementation of building controls; Australia Post agency; noxious weeds, vermin.

OTHER PROPERTY & SERVICES

Private works operations, plant repairs and operation costs.

**SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

	2012/13 Budget
3. ACQUISITION OF ASSETS	
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Office Refurbishment	250,000
Laptops & Ipads	6,000
Website Upgrade	6,000
ADSL2 Capability	107,059
IT Vision Changeover	75,000
CEO Vehicle Changeover	45,000
Housing	
1 Dowsett St	7,700
New Residence - Humes Way	350,000
Community Amenities	
Pumphreys Bridge Toilets	5,000
Pumphreys Bridge Shed	5,000
Bowling Green	400,000
Reticulation Services	20,000
Community Centre	9,000
Waste Transfer Stations	172,795
Town Footpaths	10,000
Cemetery	20,000
Men's Shed	100,000
Recreation and Culture	
Recreation Park	130,000
Transport	
Works Supervisor Vehicle Changeover	35,000
4WD Utility	25,000
Water Truck	25,000
Grader	330,000
Low Loader	80,000
Servicing Pit	12,000
Plant Shelter	20,000
Tipper/Hoist for 4WD Utility	4,000
Sundry Plant	3,000
Road Construction	730,954
Bridge Construction	177,878
Economic Services	
Commercial Fuel Facility	100,000
Community Resource Centre	66,667
Caravan Park	100,000
Other Property and Services	
Dunmall Drive Drainage	25,000
Schorer Industrial Development - Stage 2	300,000
Mills St Residential Development	40,000
Turton Rd Development	20,000
	3,813,053

**SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

**2012/13
Budget**

By Class

Land Held for Resale	385,000
Land and Buildings	1,186,162
Infrastructure Assets - Roads	918,832
Infrastructure Assets - Parks and Ovals	570,000
Plant and Equipment	559,000
Furniture and Equipment	194,059
	3,813,053

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

- plant replacement programme
- road replacement programme

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2012/13 BUDGET	2012/13 BUDGET	2012/13 BUDGET
	\$	\$	\$
Governance			
Holden Caprice Sedan	40,000	40,000	0
Housing			
8 Down Street	12,000	157,500	145,500
Transport			
CAT 12H Grader	88,000	112,000	24,000
Toyota Hilux Crew Cab	26,000	30,000	4,000
	166,000	339,500	173,500

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2012/13 BUDGET	2012/13 BUDGET	2012/13 BUDGET
	\$	\$	\$
Land & Buildings			
8 Down Street	12,000	157,500	145,500
Plant & Equipment			
Holden Caprice Sedan	40,000	40,000	0
CAT 12H Grader	88,000	112,000	24,000
Toyota Hilux Crew Cab	26,000	30,000	4,000
	166,000	339,500	173,500

<u>Summary</u>	2012/13 BUDGET
	\$
Profit on Asset Disposals	173,500
Loss on Asset Disposals	0
	173,500

**SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-12	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2012/13 Budget	2011/12 Actual	2012/13 Budget	2011/12 Actual	2012/13 Budget	2011/12 Actual
			\$	\$	\$	\$	\$	\$
Nil					0			
	0	0	0	0	0	0	0	0

There are no debenture repayments to be financed by general purpose revenue.

(b) New Debentures - 2012/13

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Nil								0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2012 nor is it expected to have unspent debenture funds as at 30th June 2013.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year.

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	105,956	51,375	51,350
Amount Set Aside / Transfer to Reserve	4,000	54,581	55,000
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>109,956</u>	<u>105,956</u>	<u>106,350</u>
(b) Plant Reserve			
Opening Balance	423,781	244,937	247,201
Amount Set Aside / Transfer to Reserve	16,800	178,844	174,508
Amount Used / Transfer from Reserve	<u>(136,593)</u>	<u>0</u>	<u>0</u>
	<u>303,988</u>	<u>423,781</u>	<u>421,709</u>
(c) Land Building Reserve			
Opening Balance	371,772	156,316	156,243
Amount Set Aside / Transfer to Reserve	14,800	215,456	210,177
Amount Used / Transfer from Reserve	<u>(86,572)</u>	<u>0</u>	<u>0</u>
	<u>300,000</u>	<u>371,772</u>	<u>366,420</u>
(d) Office Equipment Reserve			
Opening Balance	30,988	9,783	9,813
Amount Set Aside / Transfer to Reserve	31,200	21,205	20,600
Amount Used / Transfer from Reserve	<u>(19,599)</u>	<u>0</u>	<u>0</u>
	<u>42,589</u>	<u>30,988</u>	<u>30,413</u>
(e) Commercial Land Reserve			
Opening Balance	338,164	319,541	320,509
Amount Set Aside / Transfer to Reserve	8,000	18,623	19,200
Amount Used / Transfer from Reserve	<u>(346,164)</u>	<u>0</u>	<u>(339,709)</u>
	<u>0</u>	<u>338,164</u>	<u>0</u>
Total Reserves	<u>756,533</u>	<u>1,270,661</u>	<u>924,892</u>

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

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
6. RESERVES (Continued)			
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	4,000	54,581	55,000
Plant Reserve	16,800	178,844	174,508
Land & Building Reserve	14,800	215,456	210,177
Office Equipment Reserve	31,200	21,205	20,600
Commercial Land Reserve	8,000	18,623	19,200
	74,800	488,709	479,485
Transfers from Reserves			
Leave Reserve	0	0	0
Plant Reserve	(136,593)	0	0
Building Reserve	(86,572)	0	0
Office Equipment Reserve	(19,599)	0	0
Commercial Land Reserve	(346,164)	0	(339,709)
	(588,928)	0	(339,709)
Total Transfer to/(from) Reserves	(514,128)	488,709	139,776

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

Long Service Leave & Termination Reserve

- For the payment of long service leave and termination leave (Item 5.2.42 - 20th June 1996).

Plant Reserve

- For the purchase and replacement of plant and vehicles (item 5.2.42 - 20th June 1996).

Building Reserve

- For the purchase of land and buildings and major repairs/upgrading of existing buildings (item 5.2.42 - 20th June 1996).

Office Equipment Reserve

- For the replacement of office equipment (item 4.1 - 20th June 1996).

Commercial Land Reserve (Item 10.3.4 - 21st December 2006)

- For the development of a commercial facility on Lots 800 to Lot 802 Watts St, Wandering.

The Long Service Leave and Termination Leave, Plant, Land & Building, Office Equipment and Commercial Land Reserves are not expected to be used within a set period and are used to support continuing programmes on an annual basis.

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

	2012/13 Budget \$	2011/12 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	250,000	782,007
Cash - Restricted	756,533	1,270,661
Receivables	150,000	86,704
Inventories	0	9,194
	1,156,533	2,148,566
LESS: CURRENT LIABILITIES		
Payables and Provisions	(400,000)	(648,562)
NET CURRENT ASSET POSITION	756,533	1,500,004
Less: Cash - Restricted	(756,533)	(1,270,661)
ESTIMATED SURPLUS C/FWD	0	229,343

The estimated surplus c/fwd in the 2011/12 actual column represents the surplus brought forward as at 1 July 2012.

The estimated surplus c/fwd in the 2012/13 budget column represents the surplus carried forward as at 30 June 2012.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013

8. RATING INFORMATION - 2012/13 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2012/13 Budgeted Rate Revenue \$	2012/13 Budgeted Interim Rates \$	2012/13 Budgeted Back Rates \$	2012/13 Budgeted Total Revenue \$	2011/12 Actual \$
Differential General Rate								
GRV - Residential	0.0566	51	603,010	34,155			34,155	33,154
GRV - Special Use	0.0757	3	169,832	12,850			12,850	12,476
UV - Rural Residential	0.0045	5	816,000	3,659			3,659	4,245
UV - Rural	0.0045	170	112,601,500	504,905			504,905	495,289
UV - Mining	0.0045	0	0	0			0	0
Sub-Totals		229	114,190,342	555,569	0	0	555,569	545,163
Minimum Rates	Minimum \$							
GRV - Residential	523	27	65,215	14,121			14,121	13,716
GRV - Special Use	523	2	6,400	1,046			1,046	1,016
UV - Rural Residential	713	29	4,196,500	20,677			20,677	19,376
UV - Rural	713	101	12,216,600	72,013			72,013	64,356
UV - Mining	713	4	153,092	2,852			2,852	2,076
Sub-Totals		163	16,637,807	110,709	0	0	110,709	100,540
Ex-Gratia Rates							666,278	645,703
Specified Area Rates (Note 9)							1,965	1,908
							0	
Discounts							668,243	647,611
Totals							(61,051)	(55,690)
							607,192	591,921

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 2012/13 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 2013

9. SPECIFIED AREA RATE - 2012/13 FINANCIAL YEAR

There were no specified rates levied during 2012/13

10. SERVICE CHARGES - 2012/13 FINANCIAL YEAR

There were no specified rates levied during 2012/13

	2012/13 Budget	2011/12 Actual
	\$	\$
11. FEES & CHARGES REVENUE		
Governance	3,172	5,328
General Purpose Funding	2,700	2,009
Law, Order, Public Safety	2,200	14,376
Health	0	0
Education and Welfare	0	0
Housing	16,800	16,736
Community Amenities	27,168	26,973
Recreation & Culture	1,200	5,380
Transport	7,500	8,170
Economic Services	728,935	29,428
Other Property & Services	360,100	28,330
	<u>1,149,775</u>	<u>136,730</u>

12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS - 2012/13 FINANCIAL YEAR

10% discount on all rates is allowed for the 2012/13 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 - 2012/13 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 2012/13 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.

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

	2012/13 Budget \$	2011/12 Actual \$
14. COUNCILLORS' REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	9,600	7,825
President's Allowance	2,000	2,000
Deputy President's Allowance	0	0
Travelling Expenses	0	0
Telecommunications Allowance	0	0
	11,600	9,825

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:

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
Cash - Unrestricted	250,000	782,007	50,000
Cash - Restricted	756,533	1,270,661	924,892
	1,006,533	2,052,668	974,892

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

Leave Reserve	109,956	105,956	106,350
Plant Reserve	303,988	423,781	421,709
Building Reserve	300,000	371,772	366,420
Office Equipment Reserve	42,589	30,988	30,413
Commercial Land Reserve	0	338,164	0
	756,533	1,270,661	924,892

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

Net Result	2,160,774	(487,499)	262,415
Depreciation	742,808	715,280	698,960
(Profit)/Loss on Sale of Asset	(173,500)	(17,197)	(150,000)
(Increase)/Decrease in Receivables	(63,296)	575,893	564,641
(Increase)/Decrease in Inventories	9,194	(287)	9,407
Increase/(Decrease) in Payables	(248,562)	(191,422)	(237,335)
Increase/(Decrease) in Employee Provisions	0	6,895	50,000
Grants/Contributions for the Development of Assets	(2,291,459)	(769,427)	(1,012,748)
Net Cash from Operating Activities	135,959	(167,765)	185,339

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	20000	20000	20000
Credit Card Balance at Balance Date	0	3,036	0
Total Amount of Credit Unused	<u>20,000</u>	<u>16,964</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 2013

16. TRUST FUNDS

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

Detail		Balance 1-Jul-12 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-13 \$
Housing Bonds					
T Reitmajer - Staff	1 Michibin Street	200			200
Cleaning Bonds					
Boddington Community Resource Centre	Cleaning Bond	100		(100)	0
Wandering CWA	Cleaning Bond	200		(200)	0
Hazel Meeres	Cleaning Bond	200		(200)	0
Wandering Wheatbelt Wine Awards	Cleaning Bond	200		(200)	0
Wandering CWA	Cleaning Bond	200		(200)	0
Wandering P&C	Cleaning Bond	200		(200)	0
Town Planning Bonds					
S Crake	Lot 42 Michibin Street	2,000			2,000
K Weir	Lot 107 Hotham Street	2,000			2,000
Finco Superannuation Fund	Lot 53 White Street	2,000			2,000
K Boddy	26 North Bannister Rd	5,000			5,000
Fire Brigade Donations					
O'Shaughnessey	Brigade Donation	1,000		(1,000)	0
Trevelyan	Brigade Donation	500		(500)	0
Southern Aboriginal Corporation	Brigade Donation	90			90
Allan Deane	Brigade Donation	100			100
Jasmine Hills	Brigade Donation	500			500
Southern Aboriginal Corporation	Brigade Donation	200			200
Southern Aboriginal Corporation	Brigade Donation	250			250
David Burnes	Brigade Donation	200			200
Daniel & Simon Toder	Brigade Donation	500			500
Crossovers for Blackboy Springs Estate					
Anglo Estates	Blackboy Springs contribution	24,000		(24,000)	0
		<u>39,640</u>			<u>13,040</u>

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

17. MAJOR LAND TRANSACTIONS

Dunmall Drive Residential Subdivision

(a) This project commenced in 2001/2002 with the release of (7) lots and a further release of 22 lots in 2007/2008. Three (3) lots remain available for sale.

	2012/13 Budget \$	2011/12 Actual \$
(b) Current year transactions		
Operating Income		
- Profit on sale	0	0
Capital Income		
- Sale Proceeds	0	0
Capital Expenditure		
- Purchase of Land		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

	2012/13 \$	2013/14 \$	2014/15 \$	2015/16 \$	2016/17 \$	Total \$
Cash Outflows						
- Development Costs	0	0	0	0	0	0
- Loan Repayments						0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Inflows						
- Loan Proceeds						0
- Sale Proceeds		80,000	160,000	80,000	0	320,000
	<u>0</u>	<u>80,000</u>	<u>160,000</u>	<u>80,000</u>	<u>0</u>	<u>320,000</u>
Net Cash Flows	<u>0</u>	<u>80,000</u>	<u>160,000</u>	<u>80,000</u>	<u>0</u>	<u>320,000</u>

Schorer Road Industrial Estate - Stage 2

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

	2012/13 Budget \$	2011/12 Actual \$
(b) Current year transactions		
Operating Income		
- Profit on sale	0	0
Capital Income		
- Sale Proceeds	0	0
Capital Expenditure		
- Purchase of Land	0	0
- Development Costs	300,000	0
	<u>300,000</u>	<u>0</u>

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

(c) Expected Future Cash Flows

	2012/13 \$	2013/14 \$	2014/15 \$	2015/16 \$	2016/17 \$	Total \$
Cash Outflows						
- Development Costs	(300,000)	0	0	0	0	(300,000)
- Loan Repayments						0
	(300,000)	0	0	0	0	(300,000)
Cash Inflows						
- Loan Proceeds						0
- Sale Proceeds		200,000	100,000	100,000	100,000	500,000
	0	200,000	100,000	100,000	100,000	500,000
Net Cash Flows	(300,000)	200,000	100,000	100,000	100,000	200,000

Mill Street Residential Subdivision

(a) This project is due to commence in 2012/13 with lots being available for sale in the 2013/14 financial year.

	2012/13 Budget \$	2011/12 Actual \$
(b) Current year transactions		
Operating Income		
- Profit on sale	0	0
Capital Income		
- Sale Proceeds	0	0
Capital Expenditure		
- Purchase of Land		0
- Development Costs	40,000	0
	<u>40,000</u>	<u>0</u>

(c) Expected Future Cash Flows

	2012/13 \$	2013/14 \$	2014/15 \$	2015/16 \$	2016/17 \$	Total \$
Cash Outflows						
- Development Costs	(40,000)	(260,000)	(300,000)	0	0	(600,000)
- Loan Repayments						0
	(40,000)	(260,000)	(300,000)	0	0	(600,000)
Cash Inflows						
- Loan Proceeds						0
- Sale Proceeds	0	0	200,000	200,000	200,000	600,000
	0	0	200,000	200,000	200,000	600,000
Net Cash Flows	(40,000)	(260,000)	(100,000)	200,000	200,000	0

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

Turton Road Residential Subdivision

(a) This project is due to commence in 2012/13 with lots being available for sale in the 2013/14 financial year.

	2012/13 Budget \$	2011/12 Actual \$
(b) Current year transactions		
Operating Income		
- Profit on sale	0	0
Capital Income		
- Sale Proceeds	0	0
Capital Expenditure		
- Purchase of Land		0
- Development Costs	20,000	0
	20,000	0

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

(c) Expected Future Cash Flows

	2012/13 \$	2013/14 \$	2014/15 \$	2015/16 \$	2016/17 \$	Total \$
Cash Outflows						
- Development Costs	(20,000)	(380,000)	(100,000)	0	0	(500,000)
- Loan Repayments						0
	(20,000)	(380,000)	(100,000)	0	0	(500,000)
Cash Inflows						
- Loan Proceeds						0
- Sale Proceeds	0	0	200,000	200,000	100,000	500,000
	0	0	200,000	200,000	100,000	500,000
Net Cash Flows	(20,000)	(380,000)	100,000	200,000	100,000	0

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2012/13.

Shire of Wandering

Capital Expenditure for the 2012/13 financial year

	TOTAL ACQUISITION	Restricted Cash	Restricted R4R	MUNI	RESERVES				Grants Comm	Main Roads	RRG	R2R	CLGF Individual	CLGF Regional	Other	TOTAL FUNDING	
					PLANT	L&B	Comm	Office									
By Program																	
Governance																	
Office Refurbishment	250,000	90,000	160,000													250,000	
Laptops & Ipads	6,000			6,000												6,000	
Website Upgrade	6,000			6,000												6,000	
ADSL2 Capability	107,059			17,059									90,000			107,059	
IT Vision Changeover	75,000			75,000												75,000	
CEO Vehicle Changeover	45,000			45,000												45,000	
	489,059	90,000	160,000	149,059	0	0	0	0	0	0	0	0	90,000	0	0	489,059	
Housing																	
1 Dowsett Street	7,700			7,700												7,700	
Humes Way - New Residence	350,000		200,000											150,000		350,000	
	357,700	0	200,000	7,700	0	0	0	0	0	0	0	0	0	150,000	0	357,700	
Community Amenities																0	
Pumphreys Bridge Toilets	5,000			5,000												5,000	
Pumphreys Bridge Shed	5,000			5,000												5,000	
Bowling Green	400,000			78,872								187,795		133,333		400,000	
Community Centre	9,000			9,000												9,000	
Transfer Waste Stations	172,795			0									172,795			172,795	
Upgrade Reticulation Services	20,000			20,000												20,000	
Town Footpaths	10,000		10,000													10,000	
Cemetery	20,000			20,000												20,000	
Men's Shed	100,000			20,000										80,000		100,000	
	741,795	0	10,000	157,872	0	0	0	0	0	0	0	187,795	172,795	213,333	0	741,795	
Recreation and Culture																	
Recreation Park	130,000		62,795	30,000											37,205	130,000	
	130,000	0	62,795	30,000	0	0	0	0	0	0	0	0	0	37,205	0	130,000	
Transport																0	
Works Supervisor Vehicle Changeover	35,000			35,000												35,000	
4WD Utility	25,000			25,000												25,000	
Water Truck	25,000			25,000												25,000	
Grader	330,000			330,000												330,000	
Low Loader	80,000			80,000												80,000	
Servicing Pit	12,000			12,000												12,000	
Plant Shelter	20,000			20,000												20,000	
Tipper/Hoist for Colorado 4WD	4,000			4,000												4,000	
Sundry Plant	3,000			3,000												3,000	
Road Construction - Regional Road Group	487,500			0						325,000	162,500					487,500	
Road Construction - Roads to Recovery	243,454			0						243,454						243,454	
Road Construction - Black Spot	0			0												0	
Road Construction - Own Resources	0			0												0	
Bridge Construction	177,878	177,878														177,878	
	1,442,832	177,878	0	534,000	0	0	0	0	0	568,454	162,500	0	0	0	0	1,442,832	
Economic Services																	
Commercial Fuel Facility	100,000		100,000													100,000	
Community Resource Centre	66,667			16,667										50,000		66,667	
Caravan Park	100,000			25,000								75,000				100,000	
	266,667	0	100,000	41,667	0	0	0	0	0	0	0	75,000	0	50,000	0	266,667	
Other Property and Services																	
Dunmall Drive - Drainage	25,000			25,000												25,000	
Schorer Industrial Development - Stage 2	300,000			37,205									262,795			300,000	
Mills St Residential Development	40,000			40,000												40,000	
Lot 9500 Nth Bannister Wandering Rd Development	20,000			20,000												20,000	
	385,000	0	0	122,205	0	0	0	0	0	0	0	0	262,795	0	0	385,000	
	3,813,053	267,878	532,795	1,042,503	0	0	0	0	0	568,454	162,500	262,795	525,590	450,538	0	3,813,053	
		800,673									1,969,877					2,770,550	
		Restricted Cash			Reserves							Grants					1,042,503

Shire of Wandering

Road Replacement Program for the 2012/13 financial year

ROAD	DESCRIPTION	WAGES	O'HEADS	POC	CONTRACT & MATERIALS	TOTAL COST	MRD	R2R	RESTRICTED FUNDS	OTHER	MUNI	TOTAL FUNDING
MRWA REGIONAL ROAD GROUP												
E157902	Crossman Dwarda Road	70,000	70,000	136,207	211,293	487,500	325,000				162,500	487,500
		70,000	70,000	136,207	211,293	487,500			0	0	162,500	487,500
MRWA BLACK SPOT												
E157904	Nil					0						0
2009/10 MRWA BRIDGEWORKS												
E157903	Bridge No 3062 Crossman Dwarda Rd	0	0	0	75,000	75,000	50,000		25,000			75,000
		0	0	0	75,000	75,000	50,000	0	25,000	0	0	75,000
2010/11 MRWA BRIDGEWORKS												
E157901	Bridge No 5174 Wandering Narrogin Rd	0	0	0	458,634	458,634	305,756		152,878			458,634
		0	0	0	458,634	458,634	305,756	0	152,878	0	0	458,634
2012/13 MRWA BRIDGEWORKS												
E157901	Still to be allocated	0	0	0	0	0	0		0			0
		0	0	0	0	0	0	0	0	0	0	0
ROADS TO RECOVERY												
E157905	Popanyinning West Rd	6,500	6,500	8,000	5,000	26,000		26,000				26,000
E157905	Reid Rd	23,000	23,000	32,114	139,340	217,454		217,454				217,454
		29,500	29,500	40,114	144,340	243,454	0	243,454	0	0	0	243,454
COUNCIL FUNDED WORKS (OWN RESOURCES)												
E157906	Nil	0	0	0	0	0						0
		0	0	0	0	0	0	0	0	0	0	0
FLOOD DAMAGE - PRIVATE WORKS												
E141005	Nil	50,000	50,000	50,000	0	150,000	150,000					150,000
		50,000	50,000	50,000	0	150,000	150,000	0	0	0	0	150,000
FLOOD DAMAGE - EXTERNAL CONTRACTORS												
E122007	Flood Damage	0	0	0	815,847	815,847				815,847		815,847
		0	0	0	815,847	815,847	0	0	0	815,847	0	815,847
ROAD MAINTENANCE												
E122001	Winter Grading	10,000	10,000	15,000		35,000	6,404			10,707	17,889	35,000
E122001	Summer Grading	10,000	10,000	15,000		35,000	6,404			10,707	17,889	35,000
E122001	Bannister Road	2,000	2,000	3,000	11,235	18,235	3,336			5,579	9,320	18,235
E122001	York Williams Road	2,000	2,000	3,000	11,235	18,235	3,336			5,579	9,320	18,235
E122001	York Williams Road	2,000	2,000	3,000	11,235	18,235	3,336			5,579	9,320	18,235
E122001	Gravel Patching	5,000	5,000	7,500	10,000	27,500	5,031			8,413	14,056	27,500
E122001	General Maintenance	5,000	5,000	7,500	35,000	52,500	9,605			16,061	26,833	52,500
		36,000	36,000	54,000	78,705	204,705	37,453	0	0	62,625	104,627	204,705
TOTAL 2012/13 ROAD CONSTRUCTION PROGRAM		185,500	185,500	280,321	1,783,819	2,435,140	543,209	243,454	177,878	878,472	267,127	2,435,140

Shire of Wandering

Plant Replacement Program for 2012/13 to 2025/26

EQUIPMENT	HRS / KM	REG NO.	2012/2013 \$	2013/2014 \$	2014/2015 \$	2015/2016 \$	2016/2017 \$	2017/2018 \$	2018/2019 \$	2019/2020 \$	2020/2021 \$	2021/2022 \$	2022/2023 \$	2023/2024 \$	2024/2025 \$	2025/26 \$
SUNDRY TOOLS/EQUIPMENT																
Sundry Plant			7,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
LAWNMOWERS																
2007 HUSTLER Mini Z Zero Turn Mower				10,000		10,000					10,000			10,000		
2007 TORO REEL MOWER								25,000								
SEDANS																
2012 HOLDEN CAPRICE	3,244	0 WD	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
UTILITES																
2010 HOLDEN COLORADO 4WD DIESEL	66,448	WD 487				20,000										
2012 TOYOTA HILUX DUAL CAB	2,303	WD 842	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
2003 TOYOTA HILUX DUAL CAB	166,399	WD 440						30,000								
2012 4WD UTILITY			25,000					15,000						15,000		
EQUIPMENT																
2004 CAT VIBRATING SELF PROP ROLLER	1,580	WD 219								140,000						
2009 VOLVO SELF PROP ROLLER	1,320	WD 182													200,000	
2009 JOHN DEERE 6515 TRACTOR	695	WD 229								65,000						
2007 CATERPILLAR 924G LOADER	3,090	WD 118		120,000							130,000					
2011 BULL SLASHER												20,000				
2012 VOLVO EXCAVATOR	0															
LOW LOADER			80,000									80,000				
WATER TRUCK			25,000													
SEWELL ROAD BROOM				10,000									100,000			
SKID STEER LOADER																
POSTHOLE BORER												5,000				
GRADERS																
2001 CAT 12H	8,789	WD 483	330,000													
2008 CAT 120M	2,624	WD 300							320,000							
TRUCKS																
2007 ISUZU FVZ 1400 6 WHEELER	56,720	WD 355		65,000							65,000					
2009 MITSUBISHI CREW CAB	73,363	WD 6				40,000						50,000				
2010 ISUZU GIGA	32,362	WD 458										100,000				
TOTAL EXPENDITURE			482,000	223,000	18,000	88,000	18,000	88,000	338,000	298,000	148,000	273,000	118,000	68,000	218,000	18,000
PLANT & EQUIPMENT RESERVE																
OPENING BALANCE			423,781	303,988	304,187	409,397	449,867	562,360	610,478	411,002	341,552	418,630	374,561	483,289	547,453	464,826
PURCHASES			(482,000)	(223,000)	(18,000)	(88,000)	(18,000)	(88,000)	(338,000)	(298,000)	(148,000)	(273,000)	(118,000)	(68,000)	(218,000)	(18,000)
INTEREST EARNINGS			16,800	15,199	15,209	20,470	22,493	28,118	30,524	20,550	17,078	20,931	18,728	24,164	27,373	23,241
MUNICIPAL ACCOUNT			365,811	100,000		0				100,000	100,000	100,000	100,000	0	0	
TRANSFERS TO RESERVE			116,189	108,000	108,000	108,000	108,000	108,000	108,000	108,000	108,000	108,000	108,000	108,000	108,000	108,000
TRANSFERS FROM RESERVE			(136,593)	0	0	0	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE			303,988	304,187	409,397	449,867	562,360	610,478	411,002	341,552	418,630	374,561	483,289	547,453	464,826	578,067



SHIRE OF WANDERING

Updated 9 August 2012

SCHEDULE OF FEES AND CHARGES 2012/13

SERVICE	DESCRIPTION	2011/12	2012/13	GST	GST Incl	GST	ACC
ADMINISTRATION							
Photocopying	A4 - per copy	\$0.27	\$0.27	\$0.03	\$0.30	yes	R032003
	A4 double sided - per copy	\$0.55	\$0.55	\$0.05	\$0.60	yes	R032003
	A3 - per copy	\$0.55	\$0.55	\$0.05	\$0.60	yes	R032003
Photocopying - Colour	1/2 page colour - per copy	\$2.00	\$2.00	\$0.20	\$2.20	yes	R032003
	1/2 to full page colour - per copy	\$3.00	\$3.00	\$0.30	\$3.30	yes	R032003
Facsimile	Outgoing within W.A. - first page	\$1.18	\$1.18	\$0.12	\$1.30	yes	R032003
	Outgoing within W.A. - thereafter	\$0.55	\$0.55	\$0.05	\$0.60	yes	R032003
	Incoming - per page	\$0.55	\$0.55	\$0.05	\$0.60	yes	R032003
Electoral Rolls	Per ward	\$13.64	\$13.64	\$1.36	\$15.00	yes	R032004
	Complete Roll	\$27.27	\$27.27	\$2.73	\$30.00	yes	R032004
Property Register	Complete Register	\$90.91	\$90.91	\$9.09	\$100.00	yes	R032004
Council Minutes & Agenda	Per page	\$0.30	\$0.30	\$0.00	\$0.30	no	R032004
	Complete copy	\$6.00	\$6.00	\$0.00	\$6.00	no	R032004
	Annual Subscription	\$60.00	\$60.00	\$0.00	\$60.00	no	R032004
	Disc Copy Monthly	\$6.00	\$6.00	\$0.00	\$6.00	no	R032004
	Disc Copy Annual	\$60.00	\$60.00	\$0.00	\$60.00	no	R032004
District Maps	Photocopy only - per page	\$0.91	\$0.91	\$0.09	\$1.00	yes	R051008
Rates Account Enquiry	Charges per enquiry, per assessment.	\$45.45	\$45.45	\$4.55	\$50.00	yes	R041017
Property Orders and Requisition	Issued upon request from Settlement Agent	\$72.73	\$72.73	\$7.27	\$80.00	yes	R041017
District Number Plates	Purchase \$150, Shire Fee \$30	\$190.00	\$190.00		\$190.00	no	R125002
COMMUNITY RESOURCE CENTRE							
Photocopying	A4 - per copy	\$0.27	\$0.27	\$0.03	\$0.30	yes	R134005
	A4 double sided - per copy	\$0.55	\$0.45	\$0.05	\$0.50	yes	R134005
	A3 - per copy	\$0.55	\$0.45	\$0.05	\$0.50	yes	R134005
	A3 double sided - per copy		\$0.73	\$0.07	\$0.80	yes	R134005
Photocopying - Colour	A4 - per copy		\$0.73	\$0.07	\$0.80	yes	R134005
	A4 double sided - per copy		\$1.18	\$0.12	\$1.30	yes	R134005
	A3 - per copy		\$1.09	\$0.11	\$1.20	yes	R134005
	A3 double sided - per copy		\$1.45	\$0.15	\$1.60	yes	R134005
Snap Lab	Per copy		\$0.27	\$0.03	\$0.30	yes	R134005
Facsimile	Outgoing within W.A. - first page	\$1.18	\$1.18	\$0.12	\$1.30	yes	R134005
	Outgoing within W.A. - thereafter	\$0.55	\$0.45	\$0.05	\$0.50	yes	R134005
	Incoming - per page	\$0.55	\$0.27	\$0.03	\$0.30	yes	R134005
Laminating	A4 - per copy		\$1.36	\$0.14	\$1.50	yes	R134005
	A3 - per copy		\$2.73	\$0.27	\$3.00	yes	R134005
Computer Use	Per hour or part there of		\$4.55	\$0.45	\$5.00	yes	R134005
Internet Use	Per hour or part there of		\$4.55	\$0.45	\$5.00	yes	R134005
Binding	Each		\$1.82	\$0.18	\$2.00	yes	R134005
Discounts	Community Groups receive 40% discount on all photocopying services Non Community Groups - more than 20 copies receive 15% discount Non Community Groups - more than 100 copies receive 30% discount						
SALE OF STOCK							
Caps, Stubby Holders	Sale of stock items	\$5.45	\$5.45	\$0.55	\$6.00	yes	R134050
Book - The Horses Came First	Softcover	\$22.73	\$22.73	\$2.27	\$25.00	yes	R134050
Book - Snapshot of old Buildings	Softcover	\$13.64	\$13.64	\$1.36	\$15.00	yes	R134050
History of the Pioneer Schools	Softcover or photocopy	\$9.09	\$9.09	\$0.91	\$10.00	yes	R134050
Postcards		\$0.91	\$0.91	\$0.09	\$1.00	yes	R032003
Bags	Green Welcome Bags	\$2.73	\$2.73	\$0.27	\$3.00	yes	R032001
DOGS							
<i>Fees set by Other Agency</i>							
Working dog	Sterilised - 1 year	\$2.50	\$2.50	\$0.00	\$2.50	no	R052001
	Unsterilised - 1 year	\$7.50	\$7.50	\$0.00	\$7.50	no	R052001
	Sterilised - 3 years	\$4.50	\$4.50	\$0.00	\$4.50	no	R052001
	Unsterilised - 3 years	\$18.75	\$18.75	\$0.00	\$18.75	no	R052001
Non Working dog	Sterilised - 1 year	\$10.00	\$10.00	\$0.00	\$10.00	no	R052001
	Unsterilised - 1 year	\$30.00	\$30.00	\$0.00	\$30.00	no	R052001
	Sterilised - 3 years	\$18.00	\$18.00	\$0.00	\$18.00	no	R052001
	Unsterilised - 3 years	\$75.00	\$75.00	\$0.00	\$75.00	no	R052001
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.							
HOUSING - STAFF							
Works Staff - All others	Per week rent, deducted from payroll	\$31.00	\$31.00	\$0.00	\$31.00	no	R142001
NB - Bond equivalent to four weeks rent payable on commencement of tenancy and held in trust by							



SHIRE OF WANDERING
SCHEDULE OF FEES AND CHARGES
2012/13

Updated 9 August 2012

SERVICE	DESCRIPTION	2011/12	2012/13	GST	GST Incl	GST	ACC
RUBBISH CHARGES							
Domestic Bin Removal	240 litre bin service - per annum	\$210.00	\$216.00	\$0.00	\$216.00	no	R101001
Additional Bin Removal	240 litre bin service - per annum	\$210.00	\$216.00	\$21.00	\$237.00	yes	R101003
Commercial Bin Removal	240 litre bin service - per annum	\$210.00	\$216.00	\$0.00	\$216.00	no	R102001
Building Site Refuse Disposal	per Building Licence issued - for dwellings only	\$272.73	\$272.73	\$27.27	\$300.00	yes	R102001
Commercial Refuse Disposal	Disposal of commercial waste	\$272.73	\$272.73	\$27.27	\$300.00	yes	R102001
Vehicle Body Dumping	Disposal of car bodies at tip - per car	\$90.91	\$90.91	\$9.09	\$100.00	yes	R102001
CEMETERY							
Burial Sinking Fees	Grave digging - Adult	\$772.73	\$772.73	\$77.27	\$850.00	yes	R107001
	Grave digging - Child (under 7)	\$290.91	\$290.91	\$29.09	\$320.00	yes	R107001
Plot (Right of Burial)	Land for grave site - Single	\$75.00	\$75.00	\$0.00	\$75.00	no	R107001
	Land for grave site - Double	\$100.00	\$100.00	\$0.00	\$100.00	no	R107001
Plot Reservation	Reservation of grave site for future use	\$25.00	\$25.00	\$0.00	\$25.00	no	R107001
Permission to Erect Headstone		\$30.00	\$30.00	\$0.00	\$30.00	no	R107001
Niche Wall	Single	\$75.00	\$75.00	\$0.00	\$75.00	no	R107001
	Double	\$100.00	\$100.00	\$0.00	\$100.00	no	R107001
Niche Wall Reservation	Reservation of niche wall site for future use.	\$25.00	\$25.00	\$0.00	\$25.00	no	R107001
COMMUNITY FACILITIES							
Chair Hire	per chair	\$1.09	\$1.09	\$0.11	\$1.20	yes	R111001
Table Hire	per table	\$6.82	\$6.82	\$0.68	\$7.50	yes	R111001
Standpipe Water	per 1,000 litres	\$3.00	\$3.00	\$0.00	\$3.00	no	R122001
Abandoned Vehicles	per vehicle			\$0.00	\$0.00	no	R141103
Vehicle Impound Fee	per vehicle			\$0.00	\$0.00	no	R141103
AGRICULTURAL HALL							
Wandering Telecentre	Annual Hire arrangement					no	R111001
Casual Hire	Not applicable					n/a	R111001
Cleaning Deposit	Not applicable					no	R111003
COMMUNITY CENTRE							
Day Hire - Foyer Only	Meetings, classes etc - per day	\$22.73	\$22.73	\$2.27	\$25.00	yes	R111002
Day Hire - Foyer & Kitchen	Meetings, classes etc - per day	\$36.36	\$36.36	\$3.64	\$40.00	yes	R111002
Day Hire - All	Meetings, classes etc - per day	\$54.55	\$54.55	\$5.45	\$60.00	yes	R111002
Night Hire - Foyer Only	Meetings, classes etc - per night	\$27.27	\$27.27	\$2.73	\$30.00	yes	R111002
Night Hire - Foyer & Kitchen	Meetings, classes etc - per night	\$45.45	\$45.45	\$4.55	\$50.00	yes	R111002
Night Hire - All	Meetings, classes etc - per night	\$90.91	\$90.91	\$9.09	\$100.00	yes	R111002
Education purposes	Use of Centre for children's education purposes	\$0.00	\$0.00		\$0.00	no	R111002
Private Parties	Includes dances and social events.	\$181.82	\$181.82	\$18.18	\$200.00	yes	R111002
Other Functions - No alcohol	Quiz nights, pensioner functions	\$68.18	\$68.18	\$6.82	\$75.00	yes	R111002
Other Functions - Alcohol	Quiz nights, pensioner functions	\$90.91	\$90.91	\$9.09	\$100.00	yes	R111002
Cleaning Deposit	Applicable to all hire of the Community Centre and Agricultural Hall, unless otherwise negotiated with the Chief Executive Officer.	\$200.00	\$200.00		\$200.00	no	L01137
Cricket, Tennis & Netball Clubs	Annual hire arrangement (all facilities)	\$181.82	\$181.82	\$18.18	\$200.00	yes	R111002
Badminton Club	Annual hire arrangement (all facilities) based on usage of 1 day or night per week	\$290.91	\$290.91	\$29.09	\$320.00	yes	R111002
Badminton Club	Additional day/night usage to annual hire arrangement	\$181.82	\$181.82	\$18.18	\$200.00	yes	R111002
Badminton Court Casual Hire	Day Hire - per hour - per court	\$9.09	\$9.09	\$0.91	\$10.00	yes	R111002
	Night Hire - per court	\$27.28	\$27.28	\$2.73	\$30.00	yes	R111002
Tennis Courts Casual Hire	Day Hire - per hour - per court	\$9.09	\$9.09	\$0.91	\$10.00	yes	R111002
	Night Hire - all courts	\$27.28	\$27.28	\$2.73	\$30.00	yes	R111002
Golf Club	Annual lease fee					no	R111001
CARAVAN PARK							
Overnight Stay	2 Adults & 2 Children	\$20.00	\$20.00	\$2.00	\$22.00	yes	R132001
	Each additional persons	\$10.00	\$10.00	\$1.00	\$11.00	yes	R132001
Weekly Stay	2 Adults & 2 Children - per week	\$109.09	\$109.09	\$10.91	\$120.00	yes	R132001
	Each additional persons - per week	\$36.36	\$36.36	\$3.64	\$40.00	yes	R132001



SHIRE OF WANDERING
SCHEDULE OF FEES AND CHARGES
2012/13

Updated 9 August 2012

SERVICE	DESCRIPTION	2011/12	2012/13	GST	GST Incl	GST	ACC	
PRIVATE WORKS								
generally be undertaken on a quotation basis, with the CEO or Leading Hand responsible for the								
PLANT HIRE RATES								
Grader Hire	Normal hours inclusive of labour	\$131.82	\$131.82	\$13.18	\$145.00	yes	R141001	
	Time 1.5 hours inclusive of labour	\$145.45	\$145.45	\$14.55	\$160.00	yes	R141001	
	Double Time hours inclusive of labour	\$163.64	\$163.64	\$16.36	\$180.00	yes	R141001	
Loader Hire	Normal Hours inclusive of labour	\$127.27	\$127.27	\$12.73	\$140.00	yes	R141001	
	Time 1.5 Hours inclusive of labour	\$140.91	\$140.91	\$14.09	\$155.00	yes	R141001	
Truck - Semi	Normal hours inclusive of labour	\$145.45	\$145.45	\$14.55	\$160.00	yes	R141001	
	Time 1.5 hours inclusive of labour	\$159.09	\$159.09	\$15.91	\$175.00	yes	R141001	
Truck Tandem Axle Hire	Normal hours inclusive of labour	\$118.18	\$118.18	\$11.82	\$130.00	yes	R141001	
	Time 1.5 hours inclusive of labour	\$131.82	\$131.82	\$13.18	\$145.00	yes	R141001	
Tractor Hire	Normal Hours inclusive of labour	\$100.00	\$100.00	\$10.00	\$110.00	yes	R141001	
Bobcat Hire	Normal Hours inclusive of labour	\$100.00	\$100.00	\$10.00	\$110.00	yes	R141001	
Labour Hire	Normal Hours	\$40.91	\$40.91	\$4.09	\$45.00	yes	R141001	
	Time 1.5 hours	\$54.55	\$54.55	\$5.45	\$60.00	yes	R141001	
	Double Time	\$68.18	\$68.18	\$6.82	\$75.00	yes	R141001	
Gravel Delivered	Normal hours inclusive of labour	\$181.82	\$181.82	\$18.18	\$200.00	yes	R141001	
	Time 1.5 hours inclusive of labour	\$209.09	\$209.09	\$20.91	\$230.00	yes	R141001	
Gravel Picked Up		\$0.00	\$0.00	\$0.00	\$0.00	yes	R141001	
Blue Metal Delivered	Normal hours inclusive of labour	\$454.55	\$454.55	\$45.45	\$500.00	yes	R141001	
Self propelled multi tyred roller	Normal hours inclusive of labour	\$131.82	\$131.82	\$13.18	\$145.00	yes	R141001	
	Time 1.5 hours inclusive of labour	\$145.45	\$145.45	\$14.55	\$160.00	yes	R141001	
	Double Time hours inclusive of labour	\$163.64	\$163.64	\$16.36	\$180.00	yes	R141001	
Self propelled steel roller	Normal hours inclusive of labour	\$131.82	\$131.82	\$13.18	\$145.00	yes	R141001	
	Time 1.5 hours inclusive of labour	\$145.45	\$145.45	\$14.55	\$160.00	yes	R141001	
	Double Time hours inclusive of labour	\$163.64	\$163.64	\$16.36	\$180.00	yes	R141001	
72" drawn steel vibrator roller	Normal hours inclusive of labour	\$131.82	\$131.82	\$13.18	\$145.00	yes	R141001	
	Time 1.5 hours inclusive of labour	\$145.45	\$145.45	\$14.55	\$160.00	yes	R141001	
	Double Time hours inclusive of labour	\$163.64	\$163.64	\$16.36	\$180.00	yes	R141001	
Multi tyred drawn roller	Per hours plus Tractor hire above if required	\$22.73	\$22.73	\$2.27	\$25.00	yes	R141001	
Plate Compactor	Per day	\$90.91	\$90.91	\$9.09	\$100.00	yes	R141001	
Small miscellaneous plant (eg Ride-on mower, whippersnipper)	Normal hours inclusive of labour	\$72.73	\$72.73	\$7.27	\$80.00	yes	R141001	
	Time 1.5 hours inclusive of labour	\$86.36	\$86.36	\$8.64	\$95.00	yes	R141001	
	Double Time hours inclusive of labour	\$100.00	\$100.00	\$10.00	\$110.00	yes	R141001	
BUILDING & HEALTH								
BUILDING								
<i>Fees set by Other Agency</i>								
Building License Application Fee	Class 1 & 10 buildings		0.35% construction value	0.35% construction value	\$0.00	no	R133001	
			value	value	\$0.00	no	R133001	
			\$85.00	\$85.00	\$0.00	\$85.00	no	R133001
NB - In regards to construction value, the Building Surveyor is to estimate the value, if acceptable								
Penetrometer Testing		\$300.00	\$300.00	\$30.00	\$330.00	yes	R133002	
BCITF Levy	Levy collected by Council on behalf of BCITF					no	L01111	
Builders Registration Board Fee	Per application - collected by Council for BRB	\$40.50	\$40.50	\$0.00	\$40.50	no	L01110	
Rural Road Number	Green Street sign displaying RRN (inc installation)	\$100.00	\$100.00	\$10.00	\$110.00	yes	R133002	
HEALTH								
Swimming Pool Inspection Fee	Inspection required every four years. Fee to be charged in year inspection carried out .	\$54.55	\$54.55	\$5.45	\$60.00	yes	R133002	
Septic Tank Application Fee	Application Fee	\$120.00	\$120.00	\$0.00	\$120.00	no	R103001	
	Inspection Fee	\$120.00	\$120.00	\$0.00	\$120.00	no	R103001	
Local Government Report Fee		\$120.00	\$120.00	\$0.00	\$120.00	no	R103001	
TOWN PLANNING								
Building Envelope Relocation Fee	Application for relocation of envelope	\$150.00	\$150.00	\$0.00	\$150.00	no	R106002	
Subdivision Clearance Fee	Fee charged for clearance of condition per lot - up to five (each lot)	\$100.00	\$100.00	\$0.00	\$100.00	no	R106002	
	per lot - over five (each lot)	\$50.00	\$50.00	\$0.00	\$50.00	no	R106002	
Planning Development Fees	Determination of Development Applications (other than for an extractive industry) where the estimated cost of the development is:	a - not more than \$50,000	\$139.00	\$139.00	\$0.00	\$139.00	no	R106003
		b- more than \$50,000 but less than \$500,000	0.32% of estimated development cost	0.32% of estimated development cost				
								R106003
<i>(Refer to Planning Bulletin 84 - WAPC - set by amendment to Planning and development (Local Government Planning Fees) Regulations 2006</i>								



SHIRE OF WANDERING
SCHEDULE OF FEES AND CHARGES
2012/13

Updated 9 August 2012

SERVICE	DESCRIPTION	2011/12	2012/13	GST	GST Incl	GST	ACC
	c - more than \$500,000 but less than \$2,500,000	\$1,600 plus 0.257% for every \$1 in excess of \$500,000	\$1,600 plus 0.257% for every \$1 in excess of \$500,000				R106003
(*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	\$6,740 plus 0.206% for every \$1 in excess of \$2.5 million	\$6,740 plus 0.206% for every \$1 in excess of \$2.5 million				R106003
	e - more than \$5,000,000 but less than \$21.5 million	\$11,890 plus 0.123% for every \$1 in excess of \$5 million	\$11,890 plus 0.123% for every \$1 in excess of \$5 million				R106003
	f - more than \$21.5 million	\$32,185.00	\$32,185.00	\$0.00	\$32,185.00	no	R106003
Extractive Industry	Determination of a Development Application for an Extractive Industry Fixed fee (*penalty of \$1,270 added if commenced*)	\$696.00	\$696.00	\$0.00	\$696.00	no	R106004
Home Occupation License	Application for approval Penalty if commenced prior to approval Annual Renewal Fee - per application	\$209.00 \$418.00 \$69.00	\$209.00 \$418.00 \$69.00	\$0.00 \$0.00 \$0.00	\$209.00 \$418.00 \$69.00	no no no	R106004 R106004 R106004
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	\$278.00	\$278.00	\$0.00	\$278.00	no	R106003
Issue of Zoning Certificate	Certificate issued upon request to property owner	\$69.00	\$69.00	\$6.90	\$75.90	yes	R106004
Issue of Written Planning Advice	Issued upon request to property owner - per query	\$69.00	\$69.00	\$6.90	\$75.90	yes	R106004
Transportable Housing Deposit	Payable to guarantee compliance with Town Planning Approval conditions, ie painting fencing, etc. New transportable Second-hand transportable	\$2,000.00 \$5,000.00	\$2,000.00 \$5,000.00	\$0.00 \$0.00	\$2,000.00 \$5,000.00	no no	L01132 L01132

Martin Whitely
CHIEF EXECUTIVE OFFICER
9 August 2012

REVIEW DATES

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