



SHIRE OF  
**MOUNT MAGNET**

**2014/2015  
STATUTORY BUDGET &  
FEES & CHARGES**



**Shire of Mount Magnet**  
**BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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**Shire of Mount Magnet**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>Revenue</b>				
Rates	8	1,079,785	1,018,432	988,744
Operating Grants, Subsidies and Contributions		1,757,631	1,716,272	3,193,978
Fees and Charges	11	844,129	688,999	775,138
Service Charges	10	0	0	0
Interest Earnings	2(a)	133,720	91,935	132,107
Other Revenue		16,817	126,869	0
		<u>3,832,082</u>	<u>3,642,507</u>	<u>5,089,967</u>
<b>Expenses</b>				
Employee Costs		(1,590,604)	(1,274,305)	(1,538,937)
Materials and Contracts		(1,151,261)	(1,049,239)	(1,166,235)
Utility Charges		(201,066)	(221,771)	(212,528)
Depreciation on Non-Current Assets	2(a)	(1,022,789)	(1,022,789)	(1,101,547)
Interest Expenses	2(a)	(18,683)	(19,781)	(20,716)
Insurance Expenses		(162,514)	(134,358)	(153,809)
Other Expenditure		(108,018)	(103,582)	(142,241)
		<u>(4,254,935)</u>	<u>(3,825,825)</u>	<u>(4,336,013)</u>
		(422,853)	(183,318)	753,954
Non-Operating Grants, Subsidies and Contributions		1,372,785	0	0
Profit on Asset Disposals	4	26,461	3,040	101
Loss on Asset Disposals	4	(1,267)	0	(41,327)
		<u>975,126</u>	<u>(180,278)</u>	<u>712,728</u>
<b>NET RESULT</b>		<b>975,126</b>	<b>(180,278)</b>	<b>712,728</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>975,126</u></b>	<b><u>(180,278)</u></b>	<b><u>712,728</u></b>

**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 Mount Magnet**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>Revenue (Refer Notes 1,2,8 to 13)</b>				
Governance		17,827	12,486	14,200
General Purpose Funding		2,858,937	2,059,761	1,930,939
Law, Order, Public Safety		23,397	73,294	21,300
Health		3,787	2,609	1,100
Education and Welfare		0	4,000	398,785
Housing		18,787	25,430	416,697
Community Amenities		107,235	7,033	94,560
Recreation and Culture		24,617	146,097	65,890
Transport		438,114	936,228	819,052
Economic Services		292,708	335,627	515,800
Other Property and Services		46,673	39,942	811,643
		<u>3,832,082</u>	<u>3,642,507</u>	<u>5,089,966</u>
<b>Expenses Excluding</b>				
<b>Finance Costs (Refer Notes 1,2 &amp; 14)</b>				
Governance		(218,233)	(251,819)	(305,148)
General Purpose Funding		(52,929)	(107,463)	(124,283)
Law, Order, Public Safety		(65,066)	(79,357)	(100,700)
Health		(31,088)	(38,972)	(41,357)
Education and Welfare		(3,220)	(9,209)	(18,775)
Housing		(144,117)	(136,436)	(191,546)
Community Amenities		(331,444)	(285,802)	(389,920)
Recreation & Culture		(771,292)	(771,266)	(843,147)
Transport		(1,328,926)	(1,210,610)	(1,382,179)
Economic Services		(591,037)	(634,918)	(580,131)
Other Property and Services		(698,900)	(279,351)	(338,110)
		<u>(4,236,252)</u>	<u>(3,805,203)</u>	<u>(4,315,296)</u>
<b>Finance Costs (Refer Notes 2 &amp; 5)</b>				
Recreation & Culture		(13,005)	(14,534)	(14,534)
Other Property and Services		(5,678)	(6,088)	(6,182)
		<u>(18,683)</u>	<u>(20,622)</u>	<u>(20,716)</u>
<b>Non-operating Grants, Subsidies and Contributions</b>				
Education and Welfare		216,785	0	0
Recreation & Culture		385,000	0	0
Transport		559,500	0	0
Economic Services		211,500	0	0
		<u>1,372,785</u>	<u>0</u>	<u>0</u>
<b>Profit/(Loss) On</b>				
<b>Disposal Of Assets (Refer Note 4)</b>				
Recreation & Culture		0	0	(6,000)
Transport		0	0	(10,917)
Economic Services		0	3,040	(7,000)
Other Property and Services		25,194	0	(17,309)
		<u>25,194</u>	<u>3,040</u>	<u>(41,226)</u>
<b>NET RESULT</b>		<b>975,126</b>	<b>(180,278)</b>	<b>712,728</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		0	0	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>975,126</u></b>	<b><u>(180,278)</u></b>	<b><u>712,728</u></b>

**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 Mount Magnet**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		1,379,785	1,020,368	1,049,124
Operating Grants, Subsidies and Contributions		1,757,631	1,918,182	3,193,978
Fees and Charges		844,129	688,999	821,066
Service Charges		0	0	0
Interest Earnings		133,720	91,936	132,107
Goods and Services Tax		0	0	161,988
Other Revenue		16,817	4,541	0
		<u>4,132,082</u>	<u>3,724,026</u>	<u>5,358,263</u>
<b>Payments</b>				
Employee Costs		(1,590,605)	(1,233,720)	(1,536,352)
Materials and Contracts		(1,151,261)	(1,118,885)	(789,920)
Utility Charges		(201,066)	(221,771)	(212,528)
Interest Expenses		(18,683)	(19,781)	(20,716)
Insurance Expenses		(162,514)	(134,358)	(153,809)
Goods and Services Tax		0	0	(167,481)
Other Expenditure		(108,018)	(103,582)	(142,241)
		<u>(3,232,147)</u>	<u>(2,832,097)</u>	<u>(3,023,047)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>899,935</u>	<u>891,929</u>	<u>2,335,216</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of Property, Plant & Equipment	3	(886,685)	(1,254,959)	(2,377,521)
Payments for Construction of Infrastructure	3	(1,284,100)	(732,706)	(818,000)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,372,785	0	0
Proceeds from Sale of Plant & Equipment	4	58,000	10,909	88,101
<b>Net Cash Used in Investing Activities</b>		<u>(740,000)</u>	<u>(1,976,756)</u>	<u>(3,107,420)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(35,089)	(33,056)	(33,057)
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(35,089)</u>	<u>(33,056)</u>	<u>(33,057)</u>
<b>Net Increase (Decrease) in Cash Held</b>		124,846	(1,117,883)	(805,261)
Cash at Beginning of Year		1,905,561	3,023,444	3,018,995
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>2,030,407</u></u>	<u><u>1,905,561</u></u>	<u><u>2,213,734</u></u>

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

**Shire of Mount Magnet**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>Revenues</b>	1,2			
Governance		17,827	12,486	14,200
General Purpose Funding		1,779,153	1,041,329	942,196
Law, Order, Public Safety		23,397	73,294	21,300
Health		3,787	2,609	1,100
Education and Welfare		216,785	4,000	398,785
Housing		18,787	25,430	416,697
Community Amenities		107,235	7,033	94,560
Recreation and Culture		409,617	146,097	65,890
Transport		997,614	936,228	819,052
Economic Services		504,208	338,667	515,800
Other Property and Services		71,867	39,942	811,643
		<u>4,150,277</u>	<u>2,627,115</u>	<u>4,101,223</u>
<b>Expenses</b>	1,2			
Governance		(218,233)	(251,819)	(305,148)
General Purpose Funding		(52,929)	(107,463)	(124,283)
Law, Order, Public Safety		(65,066)	(79,357)	(100,700)
Health		(31,088)	(38,972)	(41,357)
Education and Welfare		(3,220)	(9,209)	(18,775)
Housing		(144,117)	(136,436)	(191,546)
Community Amenities		(331,444)	(285,802)	(389,920)
Recreation & Culture		(784,297)	(785,800)	(863,680)
Transport		(1,328,926)	(1,210,610)	(1,393,096)
Economic Services		(591,037)	(634,918)	(587,131)
Other Property and Services		(704,578)	(285,439)	(361,600)
		<u>(4,254,935)</u>	<u>(3,825,825)</u>	<u>(4,377,236)</u>
<b>Net Operating Result Excluding Rates</b>		(104,658)	(1,198,710)	(276,013)
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	(25,194)	(3,040)	41,226
Depreciation on Assets	2(a)	1,022,789	1,022,789	1,101,547
Movement in Non-Current Staff Leave Provisions		0	11,589	0
Movement in Deferred Pensioner Rates		0	36,415	0
Movement in Rate Setting Adjustment		0	(6,749)	0
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings	3	(738,685)	(1,136,470)	(2,217,640)
Purchase Infrastructure Assets - Roads	3	(684,000)	(642,713)	(471,000)
Purchase Infrastructure Assets - Other	3	(600,100)	(89,993)	(347,000)
Purchase Plant and Equipment	3	(137,000)	(106,911)	(135,881)
Purchase Furniture and Equipment	3	(11,000)	(11,578)	(24,000)
Proceeds from Disposal of Assets	4	58,000	10,909	88,101
Repayment of Debentures	5	(35,089)	(33,056)	(33,057)
Transfers to Reserves (Restricted Assets)	6	(497,885)	(209,611)	(392,334)
Transfers from Reserves (Restricted Assets)	6	191,561	593,668	458,918
ADD Estimated Surplus/(Deficit) July 1 B/Fwd.	7	495,655	1,240,684	1,159,498
LESS Estimated Surplus/(Deficit) June 30 C/Fwd.	7	14,179	495,655	(58,891)
<b>Amount Required to be Raised from General Rate</b>	8	<u>(1,079,785)</u>	<u>(1,018,432)</u>	<u>(988,744)</u>

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

**Shire of Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**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) 2013/14 Actual Balances**

Balances shown in this budget as 2013/14 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 Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**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 Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**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 Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**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 Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 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 items of equipment 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 Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**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 (i.e. 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 Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**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 (i.e. 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 Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

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

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

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

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

*(ii) Loans and receivables*

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

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

*(iii) Held-to-maturity investments*

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

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

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

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

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

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

*(v) Financial liabilities*

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

**Shire of Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

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

***Impairment***

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

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

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

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

***Derecognition***

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

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

**(m) Impairment of Assets**

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

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

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

**Shire of Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**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 Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**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 Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
(a) <b>Net Result</b>			
The Net Result includes:			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	11,133	19,931	22,000
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	7,188	7,188	20,400
Law, Order, Public Safety	5,600	5,600	5,988
Health	665	665	0
Housing	45,126	45,126	94,800
Community Amenities	37,505	37,505	84,079
Recreation and Culture	139,908	139,908	142,200
Transport	464,359	464,359	393,480
Economic Services	82,421	82,421	74,520
Other Property and Services	240,017	240,017	286,080
	<u>1,022,789</u>	<u>1,022,789</u>	<u>1,101,547</u>
<b><u>By Class</u></b>			
Land and Buildings	248,628	248,628	357,743
Furniture and Equipment	16,104	16,104	41,493
Plant and Equipment	206,840	206,840	253,570
Roads	343,614	343,614	267,527
Footpaths	0	0	29,283
Airport	114,079	114,079	99,834
Parks	78,424	78,424	34,227
Other	15,100	15,100	17,870
	<u>1,022,789</u>	<u>1,022,789</u>	<u>1,101,547</u>
<b>Interest Expenses (Finance Costs)</b>			
- Debentures ( <i>refer note 5(a)</i> )	18,683	19,781	20,716
	<u>18,683</u>	<u>19,781</u>	<u>20,716</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	80,207	74,861	92,334
- Other Funds	53,513	17,074	39,773
	<u>133,720</u>	<u>91,935</u>	<u>132,107</u>

**Shire of Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**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.

**GOVERNANCE**

This includes those income and expenses relating to Councillors, and Council's Governance role, and a portion of Administration which cannot be reliably allocated or linked to other programs.

**GENERAL PURPOSE FUNDING**

This includes income relating to Rating; the Untied Financial Assistance Grants; and Interest on Investments. It also includes expenses related to Rating functions.

**LAW, ORDER, PUBLIC SAFETY**

Includes items of Bushfire prevention actions; Ranger services & Animal control; & SES items; as well as supervision, related cos, & enforcement of Local Laws.

**HEALTH**

Involves food inspection, control and licensing of food outlets, food hygiene and promotion. Mosquito Control, & other Health issues including Aboriginal Health issues.

**EDUCATION AND WELFARE**

The program includes Prizes/Donations applicable to School events; & certain Youth related items.

**HOUSING**

This mainly involves the Pensioner Units; Staff Housing has been generally allocated to specific programs.

**COMMUNITY AMENITIES**

This includes Rubbish/Sanitation collection & disposal items; Flood Mitigation works; Town Planning; Public Toilets; & Cemeteries.

**RECREATION AND CULTURE**

Public Halls & Community Centres; Swimming Pool & Recreation Centre; Parks & Gardens items; The Recreation/Physical Activities Officer & related expenses; The Rec Centre & Oval; other Recreation items; Library operations; as well as TV & Radio broadcasting.

**TRANSPORT**

Maintenance & construction of roads, bridges, drainage, footpaths; cleaning & lighting of streets; verge & trees maintenance; large plant & machine replacements.

**ECONOMIC SERVICES**

Tourism operations; Building control matters; Community Development Officer; & Caravan Park.

**OTHER PROPERTY & SERVICES**

Private works; Administration; Public works overheads, Plant operating costs, & various other Unclassified Services. This section also includes Administration costs in gross terms, which have then been reallocated to the other Functions/Programs via an allocation system known as Activity Based Costing 'ABC allocated'.

**Shire of Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

3. ACQUISITION OF ASSETS	2014/15 Budget \$
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
<b>04 Governance</b>	
Furniture & Equipment - Members of Council	7,000
<b>09 Housing</b>	
Staff Housing - Construction of Residence	200,000
Staff Housing - Construction of Residence	25,000
<b>10 Community Amenities</b>	
Lot 618 Moses Street Sub-Division	75,000
<b>11 Recreation and Culture</b>	
Upgrade Irrigation Water Supply	30,000
Recreation Precinct and Skate park Master Plan Upgrade	281,100
Recreation Precinct Children's Playground	53,900
Extend/Upgrade Youth Centre - North End	216,785
Racecourse - Install Generator	25,000
Main Display Shed - Install Security Cameras	5,000
Main Display Shed - Install Guttering West Side	6,000
<b>12 Transport</b>	
Erect Sheds	10,000
Urban Roads Reseal	92,000
Paynesville/Wondinong Road realign road, relocate fence	302,000
Paynesville/Wondinong Road Reform	150,000
Yowergabbie/Wagano, Naibarra and Wondinong Roads	140,000
Replace Illuminated Wind Indicator	27,000
Terminal Non Potable Water Supply	6,000
<b>13 Economic Services</b>	
Construct Two Highway Entry Statements as per Master Plan	150,000
Upgrade Power Distribution and Main Switchboard	25,000
Replace Amenities	23,000
Extend Verandah Camp Kitchen/Purchase Tables	12,000
Replace Treated Pine Barriers	12,000
<b>14 Other Property and Services</b>	
Replace Office Computers	4,000
Water Ingress-Repair External Walls and Roofing	25,000
Replace Blinds Administration Offices	5,000
Install Additional Archive Storage Container	5,000
Replace External Fence	15,000
Refurbish Bathroom and Kitchen	25,000
Seniors Centre Install Toilet, Kitchen and Storage	71,000
Building Improvements	35,000
As per plant replacement program	112,000
	<b>2,170,785</b>
<b><u>By Class</u></b>	
Land and Buildings	738,685
Infrastructure Assets - Roads	684,000
Infrastructure Assets - Other	600,100
Plant and Equipment	137,000
Furniture and Equipment	11,000
	<b>2,170,785</b>

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

- plant replacement programme
- other assets
- road replacement programme
- other infrastructure

**Shire of Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**4. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET \$	2014/15 BUDGET \$	2014/15 BUDGET \$
<b>Other Property &amp; Services</b>			
Papas Boxtop Trailer Dual Axle - Caged	567	0	(567)
Boxtop Trailer - Fogger Trailer - Dual Axle	700	0	(700)
Mower Ride On Husqvana HUEZ4220 [42"]	1,953	3,000	1,047
Toyota Prado Wagon - CEO	17,970	35,000	17,030
2010 Holden Colorado LX 4x4 Crew Cab	11,616	20,000	8,384
	<b>32,806</b>	<b>58,000</b>	<b>25,194</b>

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET \$	2014/15 BUDGET \$	2014/15 BUDGET \$
<b>Plant &amp; Equipment</b>			
Papas Boxtop Trailer Dual Axle - Caged	567	0	(567)
Boxtop Trailer - Fogger Trailer - Dual Axle	700	0	(700)
Mower Ride On Husqvana HUEZ4220 [42"]	1,953	3,000	1,047
Toyota Prado Wagon - CEO	17,970	35,000	17,030
2010 Holden Colorado LX 4x4 Crew Cab	11,616	20,000	8,384
	<b>32,806</b>	<b>58,000</b>	<b>25,194</b>

<b><u>Summary</u></b>	<b>2014/15 BUDGET \$</b>
Profit on Asset Disposals	26,461
Loss on Asset Disposals	(1,267)
	<u><u>25,194</u></u>

**Shire of Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**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-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2014/15 Budget	2013/14 Actual	2014/15 Budget	2013/14 Actual	2014/15 Budget	2013/14 Actual
			\$	\$	\$	\$	\$	\$
Loan 38 - Staff Housing	(87,607)		(7,969)	(7,466)	(79,638)	(87,607)	(5,678)	(5,862)
Loan 39 - Museum Construction	(227,477)		(27,120)	(25,590)	(200,357)	(227,477)	(13,005)	(13,919)
	(315,084)	0	(35,089)	(33,056)	(279,984)	(315,084)	(18,683)	(19,781)

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

**5. INFORMATION ON BORROWINGS (Continued)**

**(b) New Debentures - 2014/15**

Council is not anticipating any new borrowings this Financial Year.

**(c) Unspent Debentures**

Council had no unspent debenture funds as at 30th June 2014 nor is it expected to have unspent debenture funds as at 30th June 2015.

**(d) Overdraft**

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$25,000 with the Commonwealth Bank does exist. It is not anticipated that this facility will be required to be utilised during 2014/15.

Shire of Mount Magnet

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>6. RESERVES</b>			
<b>(a) Leave Reserve</b>			
Opening Balance	34,620	33,484	33,554
Amount Set Aside / Transfer to Reserve	0	1,136	1,678
Amount Used / Transfer from Reserve	0	0	0
	<u>34,620</u>	<u>34,620</u>	<u>35,232</u>
<b>(b) Plant Reserve</b>			
Opening Balance	126,762	122,601	122,860
Amount Set Aside / Transfer to Reserve	0	4,161	108,643
Amount Used / Transfer from Reserve	0	0	0
	<u>126,762</u>	<u>126,762</u>	<u>231,503</u>
<b>(c) Building Reserve</b>			
Opening Balance	489,512	468,676	469,664
Amount Set Aside / Transfer to Reserve	0	155,586	125,983
Amount Used / Transfer from Reserve	0	(134,750)	0
	<u>489,512</u>	<u>489,512</u>	<u>595,647</u>
<b>(d) Airport Reserve</b>			
Opening Balance	158,064	193,982	341,932
Amount Set Aside / Transfer to Reserve	100,000	6,582	109,663
Amount Used / Transfer from Reserve	(6,650)	(42,500)	(42,500)
	<u>251,414</u>	<u>158,064</u>	<u>409,095</u>
<b>(e) Community Bus Reserve</b>			
Opening Balance	42,311	40,923	41,009
Amount Set Aside / Transfer to Reserve	0	1,388	2,050
Amount Used / Transfer from Reserve	0	0	0
	<u>42,311</u>	<u>42,311</u>	<u>43,059</u>
<b>(f) Roads Reserve</b>			
Opening Balance	155,030	149,941	115,020
Amount Set Aside / Transfer to Reserve	0	5,089	1,864
Amount Used / Transfer from Reserve	0	0	0
	<u>155,030</u>	<u>155,030</u>	<u>116,884</u>
<b>(g) Infrastructure Reserve</b>			
Opening Balance	666,436	644,561	645,921
Amount Set Aside / Transfer to Reserve	0	21,875	32,296
Amount Used / Transfer from Reserve	0	0	0
	<u>666,436</u>	<u>666,436</u>	<u>678,217</u>
<b>(h) Housing Construction</b>			
Opening Balance	3,811	406,435	406,261
Amount Set Aside / Transfer to Reserve	0	13,794	10,157
Amount Used / Transfer from Reserve	(3,811)	(416,418)	(416,418)
	<u>0</u>	<u>3,811</u>	<u>0</u>
<b>Total Reserves C/Fwd.</b>	<u>1,766,085</u>	<u>1,676,546</u>	<u>2,109,637</u>

**Shire of Mount Magnet**

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

**FOR THE YEAR ENDED 30TH JUNE 2015**

	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>	<b>2013/14 Budget \$</b>
<b>6. RESERVES (Continued)</b>			
<b>Total Reserves B/Fwd.</b>	<u>1,766,085</u>	<u>1,676,546</u>	<u>2,109,637</u>
<b>(i) CLGF Recreation Precinct/Youth Centre</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	397,885	0	0
Amount Used / Transfer from Reserve	<u>(181,100)</u>	<u>0</u>	<u>0</u>
	<u>216,785</u>	<u>0</u>	<u>0</u>
<b>Total Reserves</b>	<u><u>1,982,870</u></u>	<u><u>1,676,546</u></u>	<u><u>2,109,637</u></u>

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



Shire of Mount Magnet

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

6. RESERVES (Continued)	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>SUMMARY OF RESERVE TRANSFERS</b>			
<b>Transfers to Reserves</b>			
Leave Reserve	0	1,136	1,678
Plant Reserve	0	4,161	108,643
Building Reserve	0	155,586	125,983
Airport Reserve	100,000	6,582	109,663
Community Bus Reserve	0	1,388	2,050
Roads Reserve	0	5,089	1,864
Infrastructure Reserve	0	21,875	32,296
Housing Construction	0	13,794	10,157
CLGF Recreation Precinct/Youth Centre	397,885	0	0
	<u>497,885</u>	<u>209,611</u>	<u>392,334</u>
<b>Transfers from Reserves</b>			
Leave Reserve	0	0	0
Plant Reserve	0	0	0
Building Reserve	0	(134,750)	0
Airport Reserve	(6,650)	(42,500)	(42,500)
Community Bus Reserve	0	0	0
Roads Reserve	0	0	0
Infrastructure Reserve	0	0	0
Housing Construction	(3,811)	(416,418)	(416,418)
CLGF Recreation Precinct/Youth Centre	(181,100)	0	0
	<u>(191,561)</u>	<u>(593,668)</u>	<u>(458,918)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>306,324</u>	<u>(384,057)</u>	<u>(66,584)</u>

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

- to be used to fund annual and long service leave requirements.

Airport Reserve

- to be used for the reseal at the airport.

Plant Reserve

- to be used for the purchase of major plant.

Building Reserve

- to be used to maintain existing building and build new buildings

Community Bus Reserve

- to be used to fund the purchase of a new bus.

Road Reserve

- to be used for the construction of roads

Infrastructure Reserve

- to be used for the construction of new infrastructure in the Shire.

Housing Construction Reserve

- to be used for the construction of staff houses

Recreation Precinct/Youth Centre Reserve

- to be used for the Youth Centre

The Leave, Plant and Computer Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

The Building Reserve is expected to be utilised in 2014/15.

**Shire of Mount Magnet**

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

**FOR THE YEAR ENDED 30TH JUNE 2015**

	Note	2014/15 Budget \$	2013/14 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	47,537	229,015
Cash - Restricted Reserves	15(a)	1,982,870	1,676,546
Receivables		245,285	545,285
Inventories		5,549	5,549
		2,281,241	2,456,395
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		(284,192)	(284,194)
NET CURRENT ASSET POSITION		1,997,049	2,172,201
Less: Cash - Restricted Reserves	15(a)	(1,982,870)	(1,676,546)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		14,179	495,655

The estimated surplus c/fwd. in the 2013/14 actual column represents the surplus brought forward as at 1 July 2014.

The estimated surplus c/fwd. in the 2014/15 budget column represents the surplus carried forward as at 30 June 2015.

**Shire of Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**8. RATING INFORMATION - 2014/15 FINANCIAL YEAR**

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Back Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Actual \$
<b>Differential General Rate/General Rate</b>								
01 GRV Urban	9.3512	257	1,628,120	152,249	0	0	152,249	145,724
04 GRV Boogardie / Lennonville	9.3512	0	0	0	0	0	0	0
05 GRV Single Persons Quarters	17.0808	6	275,080	46,986	0	0	46,986	45,617
09 GRV Commercial	9.9039	14	596,388	59,066	0	0	59,066	55,722
10 GRV Industrial	9.9039	22	244,192	24,185	0	0	24,185	22,816
03 UV Rural / Pastoral	6.1908	18	600,322	37,165	0	0	37,165	36,082
07 UV Prospecting	28.9255	27	51,622	14,932	0	0	14,932	21,605
06 UV Exploration	28.9255	39	316,357	91,508	0	0	91,508	66,551
02 UV Mining	28.9255	79	2,013,259	582,345	0	0	582,345	555,779
08 UV Gold Mining	28.9255	0	0	0	0	0	0	0
<b>Sub-Totals</b>		462	5,725,340	1,008,435	0	0	1,008,435	949,896
<b>Minimum Payment</b>	<b>Minimum \$</b>							
01 GRV Urban	382	39	26,886	14,898	0	0	14,898	14,469
04 GRV Boogardie / Lennonville	128	6	120	768	0	0	768	744
05 GRV Single Persons Quarters	716	1	0	716	0	0	716	695
09 GRV Commercial	405	4	4,330	1,620	0	0	1,620	1,528
10 GRV Industrial	405	5	9,715	2,025	0	0	2,025	1,910
03 UV Rural / Pastoral	382	4	11,036	1,528	0	0	1,528	742
07 UV Prospecting	433	63	55,012	27,279	0	0	27,279	26,948
06 UV Exploration	433	22	13,706	9,526	0	0	9,526	9,103
02 UV Mining	433	29	18,242	12,557	0	0	12,557	11,977
08 UV Gold Mining	433	1	266	433	0	0	433	420
<b>Sub-Totals</b>		174	139,313	71,350	0	0	71,350	68,536
Discounts (Note 12)								
<b>Total Amount Raised from General Rate</b>							1,079,785	1,018,432
Specified Area Rates (Note 9)								
<b>Total Rates</b>							1,079,785	1,018,432

**Shire of Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**8. RATING INFORMATION - 2014/15 FINANCIAL YEAR (continued)**

**Objects and Reasons**

All land except exempt land in the Shire of Mount Magnet is rated according to its Gross Rental Value (GRV) in town sites and Unimproved Value (UV) in the remainder of the Shire.

Ratepayers in the Commercial and Industrial categories will experience a 6% increase in compared with the previous year, whilst other rating categories have been increased by 3%.

**GRV**

The Urban Rate is determined to ensure provision of adequate services to residential properties including road access, recreational and cultural facilities.

The Urban Minimum Rate is determined to ensure a reasonable minimum contribution to services to residential properties such as road access, provision of recreational and cultural facilities.

The Boogardie and Lennonville Minimum Rate is determined to ensure a reasonable minimum contribution to community services.

The Commercial Rate which is 6% higher than the Urban rate is intended to reflect the higher level of service provided to businesses in the CBD in particular regular street cleaning and rubbish removal.

The Industrial Rate which is 6% higher than the Urban Rate is intended to reflect the higher level of service provided to businesses in the Industrial Area in particular the provision of road access to large road trains including triples and double road trains as well as heavy vehicles.

The Minimum Rate for Industrial and Commercial categories which is 6% higher than the Urban Minimum Rate is determined on the basis of making a reasonable minimum contribution to additional services provided to both these rating categories.

The Single Persons Quarters Rate is determined on the basis of ensuring an adequate contribution to community facilities of a cultural and recreational nature used by occupants.

**UV**

The Mining Rate imposed is comparable with other Shires in the region and is set to provide sufficient income to fund road and other infrastructure maintenance resulting from mine related activity.

The Mining Minimum Rate is set to provide an adequate minimum contribution to fund road and other infrastructure maintenance resulting from mine related activity.

The Pastoral Rate is determined to ensure a contribution to services provided to pastoral properties such as roads, recreation and cultural facilities whilst taking into account the non viable nature of the pastoral industry resulting from prolonged drought, problems caused by wild dogs attacking stock and the closure of live export markets.

The Pastoral Minimum Rate is determined to ensure a reasonable minimum contribution to the services to pastoral properties such as road access, provision of recreational and cultural facilities. Works and services to be funded from rates and other income sources are detailed in the 2014/2015 - 2017/2018 Corporate Business Plan available on Council's web site.

**Shire of Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR**

The Shire of Mount Magnet does not impose a specified area rate.

**10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR**

The Shire of Mount Magnet does not impose any service charges under the provisions of the Local Government Act WA.

**Shire of Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>
Governance	10,594	6,749
General Purpose Funding	11,019	0
Law, Order, Public Safety	2,643	1,717
Health	3,787	2,609
Housing	18,787	25,430
Community Amenities	107,235	7,033
Recreation & Culture	23,226	25,253
Transport	371,330	345,834
Economic Services	292,412	260,885
Other Property & Services	3,096	13,489
	<u>844,129</u>	<u>688,999</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS**  
**- 2014/15 FINANCIAL YEAR**

The Shire of Mount is offering a 25% Discount on Seniors and 50% Discount on Pensioners Concession to Rates, ESL and Sanitation for residing property owners who hold Concession Cards.

**Shire of Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**13. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR**

Interest will be charged on overdue rates and charges of 11% and estimated for 2014-2015 at \$21,592.

Ratepayers have the option of paying rates in four equal instalments, due on 10th September 2014, 12th November 2014, 14th January 2015 and 18th March 2015. Administration charges and interest applied for the final three instalments at the rate of 5.5%. A fee of \$8 is charged per instalment or a total of \$24 if paid over the four instalments.

<b>14. ELECTED MEMBERS REMUNERATION</b>	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	17,935	18,600
President's Allowance	9,600	12,000
Deputy President's Allowance	2,400	0
Travelling Expenses	5,150	5,092
Telecommunications Allowance	4,120	0
	<b>39,205</b>	<b>35,692</b>

**Shire of Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**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>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>	<b>2013/14 Budget \$</b>
Cash - Unrestricted	47,537	229,015	104,098
Cash - Restricted	1,982,870	1,676,546	2,109,637
	<u>2,030,407</u>	<u>1,905,561</u>	<u>2,213,735</u>

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

Leave Reserve	34,620	34,620	35,232
Plant Reserve	126,762	126,762	231,503
Building Reserve	489,512	489,512	595,647
Airport Reserve	251,414	158,064	409,095
Community Bus Reserve	42,311	42,311	43,060
Road Reserve	155,030	155,030	116,884
Infrastructure Reserve	666,436	666,436	678,217
Housing Construction Reserve	0	3,811	0
CLGF Recreation Precinct Reserve	216,785	0	0
	<u>1,982,870</u>	<u>1,676,546</u>	<u>2,109,638</u>

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

Net Result	975,126	(180,278)	712,728
Depreciation	1,022,789	1,022,789	1,101,547
(Profit)/Loss on Sale of Asset	(25,194)	(3,040)	41,226
(Increase)/Decrease in Receivables	300,000	81,520	106,308
(Increase)/Decrease in Inventories	0	3,552	2,903
Increase/(Decrease) in Payables	0	(73,198)	370,504
Increase/(Decrease) in Employee Provisions	0	40,847	0
Grants/Contributions for the Development of Assets	(1,372,785)	0	0
<b>Net Cash from Operating Activities</b>	<u>899,936</u>	<u>892,192</u>	<u>2,335,216</u>

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

Bank Overdraft limit	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<b>Total Amount of Credit Unused</b>	<u>25,000</u>	<u>25,000</u>	<u>28,000</u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>261,650</u>	<u>314,819</u>	<u>315,084</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>



**Shire of Mount Magnet**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**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-14 \$</b>	<b>Estimated Amounts Received \$</b>	<b>Estimated Amounts Paid (\$)</b>	<b>Estimated Balance 30-Jun-15 \$</b>
Future Directions Committee	390			390
Mt Magnet Chamber of Commerce	924			924
Tennis Club	185			185
Safer WA Committee	549			549
Other Deposits	12,102			12,102
Mt Magnet Gold Pty Ltd	252,898			252,898
Midwest Vanadium Pty Ltd	412,088			412,088
	<u>679,136</u>	<u>0</u>	<u>0</u>	<u>679,136</u>

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated any major land transactions will occur in 2014/15

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

It is not anticipated any trading undertakings or major trading undertakings will occur in 2014/15.

## Shire of Mount Magnet - Schedule of Fees & Charges

Administration	Fee/Charge	GST	14-15 RATE
<b>Photocopying</b>			
Photocopying			
- per single sided A4 page	\$ 0.45	\$ 0.05	\$ 0.50
- per double sided A4 page	\$ 0.91	\$ 0.09	\$ 1.00
- per single sided A3 page	\$ 0.91	\$ 0.09	\$ 1.00
- per double sided A3 page	\$ 1.82	\$ 0.18	\$ 2.00
Reduction per page for using own paper - 75% of listed Fee			
<b>Facsimile/Scan &amp; Email</b>			
Facsimile/Scan & Email - Sending within Australia - 1st Page	\$ 2.27	\$ 0.23	\$ 2.50
Facsimile/Scan & Email - Sending within Australia - per subsequent pages	\$ 1.00	\$ 0.10	\$ 1.10
Facsimile/Scan & Email - Sending International - 1st Page	\$ 6.36	\$ 0.64	\$ 7.00
Facsimile/Scan & Email - Sending International - per subsequent pages	\$ 2.00	\$ 0.20	\$ 2.20
Facsimile/Email - Receiving - 1st Page	\$ 1.36	\$ 0.14	\$ 1.50
Facsimile/Email - Receiving - per subsequent pages	\$ 1.00	\$ 0.10	\$ 1.10
<b>Printing</b>			
Standard Black - A4 paper (per single side)	\$ 0.45	\$ 0.05	\$ 0.50
Standard Black - A4 paper (double sided)	\$ 0.91	\$ 0.09	\$ 1.00
Standard Black - A3 paper (per single side)	\$ 0.91	\$ 0.09	\$ 1.00
Standard Black - A3 paper (double sided)	\$ 1.82	\$ 0.18	\$ 2.00
Reduction per page for using own paper - 75% of listed Fee			
<b>Colour Printing, which can also involve Photos</b>			
A4 paper (per single side)	\$ 1.82	\$ 0.18	\$ 2.00
A4 paper (double sided)	\$ 3.64	\$ 0.36	\$ 4.00
A3 paper (per single side)	\$ 3.64	\$ 0.36	\$ 4.00
A3 paper (double sided)	\$ 7.27	\$ 0.73	\$ 8.00
Reduction per page for using own paper - 75% of listed Fee			
<b>Laminating</b>			
A4 size - per page	\$ 2.73	\$ 0.27	\$ 3.00
A3 size - per page	\$ 4.55	\$ 0.45	\$ 5.00
<b>Binding</b>			
A4 size - bound with ring binder & back and front cover	\$ 9.09	\$ 0.91	\$ 10.00
<b>Freedom Of Information</b>			
Other fees may apply – refer FOI co-ordinator			
Non personal application	\$ 52.00	\$ -	\$ 52.00
Archive research of Council records - per half hour or part thereof	\$ 26.00	\$ -	\$ 26.00
<b>History Books - "Drawn to Mt Magnet"</b>			
Hard Cover	\$ 63.64	\$ 6.36	\$ 70.00
Soft Cover	\$ 45.45	\$ 4.55	\$ 50.00
<b>Outback Pathways Book</b>	\$ 16.36	\$ 1.64	\$ 18.00
<b>Outback Pathways Book &amp; CD-Rom</b>	\$ 22.73	\$ 2.27	\$ 25.00
<b>Postage</b>			
Postage - within Australia	\$ 15.91	\$ 1.59	\$ 17.50
Other Postage/Freight	At Cost		
<b>Equipment Hire</b>			
Sound System PA Hire (per day or part thereof) - Small Portable System ONLY	\$ 31.82	\$ 3.18	\$ 35.00
Projector Hire (per day or part thereof) - Small Portable System ONLY	\$ 31.82	\$ 3.18	\$ 35.00
<b>Bond</b> - Refundable when equipment returned undamaged	\$ 272.73	\$ 27.27	\$ 300.00
White Board - per day or part thereof	\$ 10.91	\$ 1.09	\$ 12.00
Projector Screen - per day or part thereof	\$ 10.91	\$ 1.09	\$ 12.00
<b>Bond</b> - Refundable when white board or screen returned undamaged	\$ 45.45	\$ 4.55	\$ 50.00
<b>Special Series Number Plates (Pair)</b>			
Shire of Mount Magnet (Administration Fee)	\$ 31.82	\$ 3.18	\$ 35.00
Department of Transport	\$ 220.00	\$ -	\$ 220.00
<b>Council Chambers</b>			
Daily Hire - Community Groups	\$ 24.55	\$ 2.45	\$ 27.00
Daily Hire (or part thereof) - Non Community Groups	\$ 154.55	\$ 15.45	\$ 170.00



## Shire of Mount Magnet - Schedule of Fees & Charges

### Animal Control

#### Animal Trap

Trap Hire - per week

**Bond** - Refundable when trap returned undamaged

Fee/Charge	GST	14-15 RATE
\$ 5.45	\$ 0.55	\$ 6.00
\$ 30.00	\$ -	\$ 30.00

#### Cat License Fees

As determined under the Cat Act - New Cat Laws from November 2012

##### Unsterilised

-1 year

-3 years

\$ 50.00	\$ -	\$ 50.00
\$ 120.00	\$ -	\$ 120.00

##### Sterilised

-1 year

-3 years

\$ 20.00	\$ -	\$ 20.00
\$ 42.50	\$ -	\$ 42.50

##### Concessions

Pensioner - 50% of above fees

Working dog - 25% of above fees

Registration after May 31 in every year - 50% of that registration year

#### Dog License Fees

##### Unsterilised

-1 year

-3 years

\$ 50.00	\$ -	\$ 50.00
\$ 120.00	\$ -	\$ 120.00

##### Sterilised

-1 year

-3 years

\$ 20.00	\$ -	\$ 20.00
\$ 42.50	\$ -	\$ 42.50

##### Concessions

Pensioner - 50% of above fees

Working dog - 25% of above fees

Registration after May 31 in every year - 50% of that registration year

#### Dog & Cat - Control Fees

##### Ranging services

Maintenance of a dog or cat in the pound - per day or part thereof

*Dogs will not be released unless microchipped and licenced*

Destruction of a dog or cat

\$ 20.91	\$ 2.09	\$ 23.00
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No Charge

##### Approved kennel establishments - 2 inspections per year

Initial Licence

Renewal of Licence

\$ 177.27	\$ 17.73	\$ 195.00
\$ 177.27	\$ 17.73	\$ 195.00

#### Dog & Cat - Fines & Penalties

Seizure/Straying Dog/Cat Fee - Without Impounding

Seizure/Straying Dog/Cat Fee - Involves Impounding [Pound Fees extra]

\$ 54.00	\$ -	\$ 54.00
\$ 77.00	\$ -	\$ 77.00

## Shire of Mount Magnet - Schedule of Fees & Charges

### Building

#### Building Development Fees

Building Development Applications will be charged in accordance with the appropriate fees stated in the Building Act and Regulations at the time of any application - *consult Building Surveyor*

#### Building Demolition Fees

Building Demolition Applications will be charged in accordance with the appropriate fees stated in the Building Act and Regulations at the time of any application - *consult Building Surveyor*

#### Certificate of Design Compliance

Minimum Fee

0.2%+GST of the value of the building works  
 \$ 90.00 \$ 9.00 \$ **99.00**

#### Preliminary Plans

for the examination of, and a report on, preliminary plan - % of the fee for the issue of a building license to carry out the proposed construction

25% of Building Fee

#### Materials on or Excavation of a Street

for the issue of a licence for the deposit of materials on or the excavation of a street

\$1 per/month per/m2  
of enclose area

#### Rubbish Fee for all Building/Demolition Licenses issued

for the first \$10,000 of construction value

\$ 55.00 \$ - \$ **55.00**

for each subsequent \$5,000 of construction value

\$ 0.55 \$ - \$ **0.55**

Minimum Rubbish Fee for demolition of houses and major constructions

\$ 165.00 \$ - \$ **165.00**

#### Swimming Pool Inspection Fee

- per private Swimming Pool

\$ 104.55 \$ 10.45 \$ **115.00**

#### Building/Health Inspection Fees

Hourly Rate (minimum charge 1 hour)

\$ 104.55 \$ 10.45 \$ **115.00**

Travel costs (greater than 5 kms) - per km

\$ 1.55 \$ 0.15 \$ **1.70**

#### Building Services Levy

As per the relevant Regulations - *consult Building Surveyor*

#### Building Construction Industry Training Levy Fund

(0.2% of estimated value if estimated value > \$20,000)

## Shire of Mount Magnet - Schedule of Fees & Charges

### Caravan Park & Camping

	Fee/Charge	GST	14-15 RATE
<b>Unpowered Site</b>			
Adult	\$ 9.09	\$ 0.91	\$ 10.00
Children Under 15 years	\$ 4.55	\$ 0.45	\$ 5.00
<i>All prices quoted below are based on two persons per night</i>			
Extra Persons - Adult	\$ 9.09	\$ 0.91	\$ 10.00
Extra Persons - Children Under 15 years	\$ 4.55	\$ 0.45	\$ 5.00
<b>Powered Site</b>			
Daily	\$ 25.45	\$ 2.55	\$ 28.00
Weekly	\$ 152.73	\$ 15.27	\$ 168.00
<i><u>Pensioner, Senior Discount &amp; CMCA Member</u></i>			
Daily	\$ 23.64	\$ 2.36	\$ 26.00
Weekly	\$ 141.82	\$ 14.18	\$ 156.00
<b>Park Home (4 Berth) - Bays 19 and 29</b>			
Daily	\$ 77.27	\$ 7.73	\$ 85.00
<b>Lot 161 (Transit House)</b>			
Daily	\$ 113.64	\$ 11.36	\$ 125.00
<b>Single Units (Shared Ablution)</b>			
Daily	\$ 51.82	\$ 5.18	\$ 57.00
<b>Ensuite Units</b>			
Single	\$ 93.64	\$ 9.36	\$ 103.00
Double	\$ 102.73	\$ 10.27	\$ 113.00
Family - (based on 2 Adults & 2 Children)	\$ 111.82	\$ 11.18	\$ 123.00
<b>Vans Stored on Site (no power) - Daily</b>	\$ 7.27	\$ 0.73	\$ 8.00
<b>Washing Machines</b>	\$ 2.73	\$ 0.27	\$ 3.00
<b>Dryers</b>	\$ 1.82	\$ 0.18	\$ 2.00
<b>Showers per Person</b>	\$ 4.54	\$ 0.45	\$ 5.00
<b>Ice per Bag</b>	\$ 3.18	\$ 0.32	\$ 3.50
<b>Gas Refills</b>	List Price		

## Shire of Mount Magnet - Schedule of Fees & Charges

### Cemetery

#### Cemetery Fees

Sinking and filling a grave  
Re-opening a grave and filling

Internment of Ashes in existing Grave  
Internment of Ashes in Niche Wall - Single  
Internment of Ashes in Niche Wall - Double

Niche Wall Plaque (if not supplied by family)

#### Other Cemetery Charges

Penalty of 25% applicable on Saturday, Sunday & Public Holidays

Sinking a grave beyond 1.82m for each additional 0.3m

Permission to erect any monument  
Permission to construct a vault  
Grave Number Plate Fee

Fee/Charge	GST	14-15 RATE
\$ 1,218.18	\$ 121.82	\$ 1,340.00
\$ 1,659.09	\$ 165.91	\$ 1,825.00
\$ 254.55	\$ 25.45	\$ 280.00
\$ 440.91	\$ 44.09	\$ 485.00
\$ 604.55	\$ 60.45	\$ 665.00
At Cost + 25% + GST		
Applicable Fee + 25% + GST		
\$ 110.91	\$ 11.09	\$ 122.00
\$ 33.64	\$ 3.36	\$ 37.00
\$ 33.64	\$ 3.36	\$ 37.00
\$ 76.36	\$ 7.64	\$ 84.00

## Shire of Mount Magnet - Schedule of Fees & Charges

### Community Amenities

#### Sanitation Charges

Domestic Charge - for 1 bin per week

Fee/Charge	GST	14-15 RATE
\$ 252.00	\$ -	\$ 252.00

Commercial, Industrial & Business premises - per annum x 2 pickup per week

\$ 505.00	\$ -	\$ 505.00
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Blackcat Camp (\$12.81 per accommodation unit)

\$ 2,138.00	\$ -	\$ 2,138.00
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Hotels - per annum

\$ 1,792.00	\$ -	\$ 1,792.00
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Purchase 240 litre bin

\$ 131.82	\$ 13.18	\$ 145.00
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#### Waste Disposal

Dumping of Concrete/Bitumen/Road Waste per cubic metre

\$ 7.27	\$ 0.73	\$ 8.00
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Disposal of asbestos per cubic metre

\$ 80.00	\$ 8.00	\$ 88.00
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Dumping of Commercial Building Waste - Single Axle Truck

\$ 25.00	\$ 2.50	\$ 27.50
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Dumping of Commercial Building Waste - Bogie Axle Truck

\$ 50.00	\$ 5.00	\$ 55.00
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Dumping of Commercial Building Waste - Semi Trailer

\$ 75.00	\$ 7.50	\$ 82.50
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Effluent Disposal Area Use - per annum

\$ 636.36	\$ 63.64	\$ 700.00
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#### Planning

##### Planning Consent Applications

Class 1 and 10 developments which conform to the Town Planning Scheme

1 Determination of development application (other than for an extractive industry) where the estimated cost of the development is:

a) Not more than \$50,000

\$ 139.00	\$ -	\$ 139.00
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b) More than \$50,00 but not more than \$500,000

0.32% of the estimated development cost		
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c) More than \$500,000 but not more than \$2.5 million

\$1,600 + .027% for every \$1 > \$500,000		
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d) More than \$2.5 million but not more than \$5 million

\$6,740 + 0.206% for every \$1 > \$2.5m		
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e) More than \$5 million but not more than \$21.5 million

\$11,890 + 0.123% for every \$1 > \$5m		
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f) More than \$21.5 million

\$ 32,185.00	\$ -	\$ 32,185.00
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and if the development has commenced or been carried out, an additional amount, by way of penalty, that is **twice the amount** of the maximum fee payable for determination of the application under paragraph (a), (b), (c), (d), (e) or (f).

##### Extractive Industries Development

2 Determining a development application for an extractive industry where the development **has not** commenced or been carried out.

\$ 676.00	\$ -	\$ 676.00
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3 Determining a development application for an extractive industry where the development **has commenced or been carried out**.

\$ 2,028.00	\$ -	\$ 2,028.00
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##### Subdivision Clearance Fee

4 Provision of a sub-division clearance:

a) Not more than 5 lots (per lot)

\$ 67.00	\$ -	\$ 67.00
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b) More than 5 lots but not more than 195 lots (first 5 lots at \$67.00 per lot)

\$ 34.00	\$ -	\$ 34.00
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c) More than 195 lots (one off payment)

\$ 6,756.00	\$ -	\$ 6,756.00
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##### Home Based Business

5 Determine an initial application for approval of a home occupation where the home occupation **has not** commenced.

\$ 203.00	\$ -	\$ 203.00
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6 Determine an initial application for approval of a home occupation where the home occupation **has** commenced.

\$ 609.00	\$ -	\$ 609.00
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7 Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires.

\$ 67.00	\$ -	\$ 67.00
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8 Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired.

\$ 199.00	\$ -	\$ 199.00
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##### Change of Use

9 Determining an application for a change of use or for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out.

\$ 270.00	\$ -	\$ 270.00
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10 Determining an application for a change of use or for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has commenced or been carried out.

\$ 810.00	\$ -	\$ 810.00
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##### Administrative

11 Providing a zoning certificate

\$ 69.00	\$ -	\$ 69.00
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12 Replying to a property settlement questionnaire

\$ 69.00	\$ 6.90	\$ 75.90
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13 Providing written planning advice

\$ 69.00	\$ 6.90	\$ 75.90
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## Shire of Mount Magnet - Schedule of Fees & Charges

### Community Bus

Minimum daily hire rate (including first 120 kms)
Charge per km after 120 km
Charge per litre if bus returned without a full fuel tank
Cleaning Charge (min 3 hours @\$82.50/hr)
<b>Bond</b> - Deposit to Hire Community Bus ( <i>refunded once bus is returned undamaged, in a clean condition and with a FULL tank of fuel</i> )
Use of Bus to take test for 'LR' Class Licence

Fee/Charge	GST	14-15 RATE
\$ 130.00	\$ 13.00	\$ <b>143.00</b>
\$ 0.61	\$ 0.06	\$ <b>0.67</b>
\$ 2.76	\$ 0.28	\$ <b>3.04</b>
\$ 231.82	\$ 23.18	\$ <b>255.00</b>
\$ 500.00	\$ -	\$ <b>500.00</b>
\$ 56.36	\$ 5.64	\$ <b>62.00</b>

**Shire of Mount Magnet - Schedule of Fees & Charges**

**Education & Welfare**

Rent- Part Premises at Lot 162 Hepburn Street  
Office Space - Weekly Hire  
  
Shared Office Space - Weekly

Fee/Charge	GST	14-15 RATE
\$ 185.45	\$ 18.55	<b>\$ 204.00</b>
\$ 90.91	\$ 9.09	<b>\$ 100.00</b>

## Shire of Mount Magnet - Schedule of Fees & Charges

### Fitness Centre

#### Membership

Annual  
Monthly  
Weekly

**Bond - Fitness Centre Access Swipe Card**

Fee/Charge	GST	14-15 RATE
\$ 336.36	\$ 33.64	\$ 370.00
\$ 32.73	\$ 3.27	\$ 36.00
\$ 8.18	\$ 0.82	\$ 9.00
\$ 50.00	\$ -	\$ 50.00

## Shire of Mount Magnet - Schedule of Fees & Charges

Health	Fee/Charge	GST	14-15 RATE
<b>Food Businesses as per the Food Act</b>			
Notification of a Food Business	\$ 50.00	\$ 5.00	\$ 55.00
Application for a Food Business License	\$ 55.00	\$ 5.50	\$ 60.50
Issuing of Food Business License (up to three (3) inspections annually)	\$ 160.00	\$ 16.00	\$ 176.00
Variation Conditions or Cancellation of Registration of Food Businesses	\$ 80.00	\$ 8.00	\$ 88.00
Provision of information and inspections in excess of the three (3) per annum as an enforcement agency per hour	\$ 100.00	\$ 10.00	\$ 110.00
<b>Itinerant Food Vendor Licence</b>	\$ 200.00	\$ -	\$ 200.00
<b>Lodging House Licence</b>	\$ 200.00	\$ -	\$ 200.00
<b>Street Trader/Hawker Licence (Annual)</b>			
Annual Fee	\$ 460.00	\$ -	\$ 460.00
Weekly Fee	\$ 237.00	\$ -	\$ 237.00
Daily Fee	\$ 105.00	\$ -	\$ 105.00
<b>Septic Tank Installation Permit</b>			
Application Fee - Administration	\$ 115.00	\$ -	\$ 115.00
Fee for the grant of a permit to use an apparatus	\$ 115.00	\$ -	\$ 115.00
Additional Inspection Fee	\$ 115.00	\$ -	\$ 115.00
Local Government Report	\$ 115.00	\$ -	\$ 115.00

## Shire of Mount Magnet - Schedule of Fees & Charges

### Housing

#### Staff Housing

Council owned house provided to staff member [may be part of salary package]

	Fee/Charge	GST	14-15 RATE
	\$ 61.00	\$ -	\$ 61.00
	\$ 40.00	\$ -	\$ 40.00
	\$ 155.00	\$ -	\$ 155.00
	\$ 620.00	\$ -	\$ 620.00
	\$ 48.00	\$ -	\$ 48.00
	\$ 64.00	\$ -	\$ 64.00
	Equal to four (4) Weeks Rent		
	\$ 155.00	\$ -	\$ 155.00

#### Housing Subsidy

Subsidy provided to Council staff not provided with housing (per week)

#### Other Housing (except Lot 162 Hepburn St)

Council owned housing rented to non employees

**Bond** - payable by all housing tenants - As per REIWA requirements

#### Aged Pensioner Units (per week)

Pensioner - Single

Pensioner Couple

[Can be Increased by CPI annually]

**Bond** - payable by all tenants

Short Term rentals of pensioner units to non pensioners

**Shire of Mount Magnet - Schedule of Fees & Charges**

**Library & Rural Transaction Centre**

**Library**

Lost Books - Cost of each book as per LISWA advice

At Cost

**Photocopying**

- Photocopying - per single sided A4 page
- per double sided A4 page
- per single sided A3 page
- per double sided A3 page
- Reduction per page for using own paper - 75% of listed Fee

Fee/Charge	GST	14-15 RATE
\$ 0.45	\$ 0.05	\$ 0.50
\$ 0.91	\$ 0.09	\$ 1.00
\$ 0.91	\$ 0.09	\$ 1.00
\$ 1.82	\$ 0.18	\$ 2.00

**Printing**

- Standard Black - A4 paper (per single side)
- Standard Black - A4 paper (double sided)
- Standard Black - A3 paper (per single side)
- Standard Black - A3 paper (double sided)
- Reduction per page for using own paper - 75% of listed Fee

\$ 0.45	\$ 0.05	\$ 0.50
\$ 0.91	\$ 0.09	\$ 1.00
\$ 0.91	\$ 0.09	\$ 1.00
\$ 1.82	\$ 0.18	\$ 2.00

**Colour Printing, which can also involve Photos**

- A4 paper (per single side)
- A4 paper (double sided)
- A3 paper (per single side)
- A3 paper (double sided)
- Reduction per page for using own paper - 75% of listed Fee

\$ 1.82	\$ 0.18	\$ 2.00
\$ 3.64	\$ 0.36	\$ 4.00
\$ 3.64	\$ 0.36	\$ 4.00
\$ 7.27	\$ 0.73	\$ 8.00

**Computer Use**

- Internet Use - per 15 minutes
- Computer Use - per hour (does not include internet usage)

\$ 1.82	\$ 0.18	\$ 2.00
\$ 1.82	\$ 0.18	\$ 2.00

**RTC - Office Space Rental Fees**

- Meeting Room/Conference Facility - per 2 hour period
- Meeting Room/Conference Facility - per day
- RTC Outside Quad Area - per day

\$ 24.55	\$ 2.45	\$ 27.00
\$ 49.09	\$ 4.91	\$ 54.00
\$ 49.09	\$ 4.91	\$ 54.00

**Shire of Mount Magnet - Schedule of Fees & Charges**

**Old Hospital**

Annual Fee  
Community Groups

Flat  
Weekly rent/storage

Fee/Charge	GST	14-15 RATE
	NO CHARGE	
\$ 27.00	\$ -	\$ 27.00

## Shire of Mount Magnet - Schedule of Fees & Charges

### Private Works

#### Plant Hire

Wet Hire - Standby rate for each item is 50% of hire rate

	Fee/Charge	GST	14-15 RATE
CAT 12H Grader	\$ 165.45	\$ 16.55	\$ 182.00
Volvo Loader	\$ 152.73	\$ 15.27	\$ 168.00
Nissan UD - without trailer	\$ 140.91	\$ 14.09	\$ 155.00
Nissan UD - with trailer	\$ 147.27	\$ 14.73	\$ 162.00
Nissan Tip Truck	\$ 121.82	\$ 12.18	\$ 134.00
Steel Roller	\$ 121.82	\$ 12.18	\$ 134.00
Bobcat - with attachments	\$ 110.91	\$ 11.09	\$ 122.00
Tractor - with implement	\$ 121.82	\$ 12.18	\$ 134.00
Tennant Road Sweeper	\$ 170.91	\$ 17.09	\$ 188.00
Ute 4 x 4	\$ 65.45	\$ 6.55	\$ 72.00

#### Labour Hire

Per man per hour - ordinary hours	\$ 62.73	\$ 6.27	\$ 69.00
Per man per hour - overtime hours	\$ 87.27	\$ 8.73	\$ 96.00

#### Remove Car Bodies

	\$ 163.64	\$ 16.36	\$ 180.00
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#### Loads of - BLUE METAL [If Available]

- per Tonne	\$ 39.09	\$ 3.91	\$ 43.00
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#### Loads of - CRACKER DUST [If Available]

- per Tonne	\$ 24.55	\$ 2.45	\$ 27.00
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#### Loads of - GRAVEL (if Available)

- per Tonne	\$ 30.00	\$ 3.00	\$ 33.00
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#### Loads of - SAND (if Available)

- per Tonne	\$ 15.45	\$ 1.55	\$ 17.00
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**ALL Materials minimum payment amount is 3 Tonne or Pay for 3 Tonne and receive the amount required**



## Shire of Mount Magnet - Schedule of Fees & Charges

Rates	Fee/Charge	GST	14-15 RATE
<b>GENERAL RATES</b>			
<b>Unimproved Value (Differential Rate)</b>			
<b>Pastoral</b>			
General rate - cents per dollar of unimproved value	\$ 6.1908	\$ -	\$ 6.1908
Minimum rate per assessment	\$ 382.00	\$ -	\$ 382.00
<b>Mining</b>			
General rate - cents per dollar of unimproved value	\$ 28.9255	\$ -	\$ 28.9255
Minimum rate per assessment	\$ 433.00	\$ -	\$ 433.00
<b>Exploration</b>			
General rate - cents per dollar of unimproved value	\$ 28.9255	\$ -	\$ 28.9255
Minimum rate per assessment	\$ 433.00	\$ -	\$ 433.00
<b>Prospectng</b>			
General rate - cents per dollar of unimproved value	\$ 28.9255	\$ -	\$ 28.9255
Minimum rate per assessment	\$ 433.00	\$ -	\$ 433.00
<b>Gold Mining</b>			
General rate - cents per dollar of unimproved value	\$ 28.9255	\$ -	\$ 28.9255
Minimum rate per assessment	\$ 433.00	\$ -	\$ 433.00
<b>Gross Rental Value (Differential Rate)</b>			
<b>Urban/Residential</b>			
General rate - cents per dollar of gross rental value	\$ 9.3512	\$ -	\$ 9.3512
Minimum rate per assessment - Mount Magnet	\$ 382.00	\$ -	\$ 382.00
Minimum rate per assessment - Boogardie/Lennonville			\$ 128.00
<b>Commercial</b>			
General rate - cents per dollar of gross rental value	\$ 9.9039	\$ -	\$ 9.9039
Minimum rate per assessment	\$ 405.00	\$ -	\$ 405.00
<b>Light Industry</b>			
General rate - cents per dollar of gross rental value	\$ 9.9039	\$ -	\$ 9.9039
Minimum rate per assessment	\$ 405.00	\$ -	\$ 405.00
<b>Single Persons Quarters</b>			
General rate - cents per dollar of gross rental value	\$ 17.0808	\$ -	\$ 17.0808
Minimum rate per assessment	\$ 716.00	\$ -	\$ 716.00
<b>Specified Area Rate</b>			
No specified area rate ia proposed to be charged			
<b>Concessions, Waivers</b>			
No concessions are provided for in this financial year			
<b>Interest</b>			
Days until interest applies from issue date - 35			
Interest on overdue rates/rubbish			11%
Interest on instalments of Rates/ Rubbish			5.50%
<b>Instalments - 4 payments</b>			
Rubbish charge to be spread over all instalments			
Previous years rate and rubbish arrears not to be spread over instalments, but are due and payable in full with the first instalment			
Instalment option is not available until all arrears have been paid			
Administration charge per instalment (2, 3 and 4)	\$ 8.00	\$ -	\$ 8.00
Adhoc Payment Plan Administration Fee	\$ 24.00	\$ -	\$ 24.00
No discount is provided for early payment of rates			
No discount to apply on Waste Management Charges			
<b>PAYMENT DUE DATES</b>			
<i>These are determined by the Actual Date of the Rate Notice issue</i>			
Target date of issue of rates notice - 06 August 2014			
Payment due dates would therefore be -			
- for payment in full - 10 September 2014			
- for payment of first instalment - 10 September 2014			
- for payment of second instalment - 12 November 2014			
- for payment of third instalment - 14 January 2015			
- for payment of fourth instalment - 18 March 2015			
<b>Rates Enquiries</b>			
Rate /Accounts/Enquiry (simple)	\$ 56.00	\$ -	\$ 56.00
Rates/Zoning/Orders/Requisitions (Complex)	\$ 100.00	\$ -	\$ 100.00
Rate Reports (printout - including rate info photocopies)	\$ 20.00	\$ -	\$ 20.00

## Shire of Mount Magnet - Schedule of Fees & Charges

Recreation & Hall Hire	Fee/Charge	GST	14-15 RATE
<b>Recreation Centre Building</b>			
Hire - per 2 hour period	\$ 39.09	\$ 3.91	\$ 43.00
Hire per Day (Community & Childrens Groups, Schools & Sports Clubs)	\$ 24.55	\$ 2.45	\$ 27.00
Daily Hire - without alcohol	\$ 154.55	\$ 15.45	\$ 170.00
Daily Hire - with alcohol	\$ 254.55	\$ 25.45	\$ 280.00
Cleaning Charge (min 3 hours @ \$82.50/hr)	\$ 231.82	\$ 23.18	\$ 255.00
<b>Bond</b> - Key (refundable on key return)	\$ 50.00	\$ -	\$ 50.00
<b>Recreation Centre Oval</b>			
Oval & Lights (Community & Non-Profit Organisations)	No Charge		
Oval & Lights	\$ 27.27	\$ 2.73	\$ 30.00
Oval & Toilets	\$ 27.27	\$ 2.73	\$ 30.00
Oval, Lights & Toilets	\$ 54.55	\$ 5.45	\$ 60.00
Commercial Hire (Inc Oval, Lights & Recreation Centre) - Per Day	\$ 331.82	\$ 33.18	\$ 365.00
<b>Bond</b> - Commercial Hire Bond	\$ 500.00	\$ -	\$ 500.00
<b>Bond</b> - Key (refundable on key return)	\$ 50.00	\$ -	\$ 50.00
<b>Squash Courts</b>			
Annual Usage Fee	\$ 32.73	\$ 3.27	\$ 36.00
Usage Fee - Per 15 minutes	\$ 0.91	\$ 0.09	\$ 1.00
<b>Bond</b> - Key (refundable on key return)	\$ 50.00	\$ -	\$ 50.00
No Charge			
<b>Basketball/Netball/Tennis Courts</b>			
<b>Anzac Hall</b>			
Hire - per 2 hour period	\$ 39.09	\$ 3.91	\$ 43.00
Hire per Day (Community & Childrens Groups, Schools & Sports Clubs)	\$ 24.55	\$ 2.45	\$ 27.00
Daily Hire - without alcohol	\$ 154.55	\$ 15.45	\$ 170.00
Daily Hire - with alcohol	\$ 254.55	\$ 25.45	\$ 280.00
Cleaning Charge (min 3 hours @ \$82.50/hr)	\$ 231.82	\$ 23.18	\$ 255.00
<b>Bond</b> - for facility use (refundable if left clean & undamaged)	\$ 1,000.00	\$ -	\$ 1,000.00
<b>Bond</b> - Key (refundable on return of keys)	\$ 50.00	\$ -	\$ 50.00
<u>Equipment Hire - External</u>			
Trestles - hire rate per day	\$ 10.91	\$ 1.09	\$ 12.00
Chair (each) - hire rate per day	\$ 0.91	\$ 0.09	\$ 1.00
<u>Equipment Hire - Internal</u>			
Crockery	\$ 0.91	\$ 0.09	\$ 1.00
Cutlery	\$ 0.09	\$ 0.01	\$ 0.10
Replacement Costs per Item Lost or Broken	Replacement Cost 100%		
<b>Bond</b> - for chairs, trestles, & table hire - external hire	Equal to the number hired		
<b>Delivery or Pick Up</b> - of equipment hired used in another location	\$ 77.27	\$ 7.73	\$ 85.00
<b>Cinema</b>			
Adult Ticket	\$ 9.09	\$ 0.91	\$ 10.00
Child Ticket	\$ 4.55	\$ 0.45	\$ 5.00
Pensioner Ticket (Pensioner Concession Card Required)	\$ 4.55	\$ 0.45	\$ 5.00

**Shire of Mount Magnet - Schedule of Fees & Charges**

**Stables**

Weekly Hire

**Bond** - Key (refundable on key return)

Fee/Charge	GST	14-15 RATE
\$ 13.64	\$ 1.36	\$ 15.00
\$ 50.00	-	\$ 50.00

## Shire of Mount Magnet - Schedule of Fees & Charges

### Swimming Pool

#### Daily

Adult  
Pensioner and Child

Fee/Charge	GST	14-15 RATE
\$ 2.73	\$ 0.27	<b>3.00</b>
\$ 1.82	\$ 0.18	<b>2.00</b>
<b><u>Season Ticket</u></b>		
Family		
\$ 196.36	\$ 19.64	<b>216.00</b>
Adult		
\$ 98.18	\$ 9.82	<b>108.00</b>
Pensioner and Child		
\$ 72.73	\$ 7.27	<b>80.00</b>
<b><u>Monthly Ticket</u></b>		
Family		
\$ 112.73	\$ 11.27	<b>124.00</b>
Adult		
\$ 56.36	\$ 5.64	<b>62.00</b>
Pensioner and Child		
\$ 27.27	\$ 2.73	<b>30.00</b>
<b><u>School Activities</u></b>		
Adult - Spectator		
	No Charge	
\$ 0.45	\$ 0.05	<b>0.50</b>
Student		
Supervising Teachers & Adults		
	No Charge	
Children under 4 years of age - Free		
Children under 10 years of age to be accompanied by a responsible adult		

## Shire of Mount Magnet - Schedule of Fees & Charges

Visitor Centre	Fee/Charge	GST	14-15 RATE
<b>Printing</b>			
Standard Black - A4 paper (per single side)	\$ 0.45	\$ 0.05	\$ 0.50
Standard Black - A4 paper (double sided)	\$ 0.91	\$ 0.09	\$ 1.00
Standard Black - A3 paper (per single side)	\$ 0.91	\$ 0.09	\$ 1.00
Standard Black - A3 paper (double sided)	\$ 1.82	\$ 0.18	\$ 2.00
<b>Colour Printing, which can also involve Photos</b>			
A4 paper (per single side)	\$ 1.82	\$ 0.18	\$ 2.00
A4 paper (double sided)	\$ 3.64	\$ 0.36	\$ 4.00
A3 paper (per single side)	\$ 3.64	\$ 0.36	\$ 4.00
A3 paper (double sided)	\$ 7.27	\$ 0.73	\$ 8.00
<b>Computer Use</b>			
Internet Use - per 15 minutes	\$ 1.82	\$ 0.18	\$ 2.00
Computer Use - per hour (does not include internet usage)	\$ 1.82	\$ 0.18	\$ 2.00
<b>Facsimile/Scan &amp; Email</b>			
Facsimile/Scan & Email - Sending within Australia - 1st Page	\$ 2.27	\$ 0.23	\$ 2.50
Facsimile/Scan & Email - Sending within Australia - per subsequent pages	\$ 1.00	\$ 0.10	\$ 1.10
Facsimile/Scan & Email - Sending International - 1st Page	\$ 6.36	\$ 0.64	\$ 7.00
Facsimile/Scan & Email - Sending International - per subsequent pages	\$ 2.00	\$ 0.20	\$ 2.20
Facsimile/Email - Receiving - 1st Page	\$ 1.36	\$ 0.14	\$ 1.50
Facsimile/Email - Receiving - per subsequent pages	\$ 1.00	\$ 0.10	\$ 1.10
<b>History Books - "Drawn to Mt Magnet"</b>			
Hard Cover	\$ 63.64	\$ 6.36	\$ 70.00
Soft Cover	\$ 45.45	\$ 4.55	\$ 50.00
<b>Outback Pathways Book</b>	\$ 16.36	\$ 1.64	\$ 18.00
<b>Outback Pathways Book &amp; CD-Rom</b>	\$ 22.73	\$ 2.27	\$ 25.00
<b>Postage</b>			
Postage - within Australia	\$ 15.91	\$ 1.59	\$ 17.50
Other Postage/Freight	At Cost		
<b>Sales - Merchandise</b>			
Visitor Centre Stock	List Price		
Consignment Stock	List Price		
<b>Mount Magnet Mining and Pastoral Museum</b>			
Entry Fee - Adult	\$ 4.55	\$ 0.45	\$ 5.00
<i>Entry Fee (ex GST) collected on behalf of the Mount Magnet Historical Society</i>			