



Shire of Mukinbudin

CONFIRMED MINUTES

Special Meeting of Council

Meeting was held in Council Chambers at
15 Maddock Street, Mukinbudin
Commencing at 4.02pm Tuesday 23rd August 2022

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ETHICAL DECISION MAKING AND CONFLICTS OF INTEREST

Council is committed to a code of conduct and all decisions are based on an honest assessment of the issue, ethical decision-making and personal integrity. Councillors and staff adhere to the statutory requirements to declare financial, proximity and impartiality interests and once declared follow the legislation as required.



Dirk Sellenger
CHIEF EXECUTIVE OFFICER

Table of Contents

- 1. Declaration of Opening**
 - 1.1 Declaration of Opening
- 2. Record of Attendance, apologies, approved leave of absence**
 - 2.1 Present
 - 2.2 Staff
 - 2.3 Visitors
 - 2.4 Apologies
 - 2.5 Approved Leave of Absence
 - 2.6 Applications for leave of absence
- 3. Public Question Time**
 - 3.1 Response to previous questions taken on notice
 - 3.2 Declaration of Public Question time open
 - 3.3 Declaration of public time closed
- 4. Declarations of Interest**
- 5. Petitions, Deputations, Presentations**
 - 5.1 Petitions
 - 5.2 Deputations
 - 5.3 Presentations
- 6. Announcements by the presiding member without discussion**
- 7. Confirmation of minutes of previous meetings**
 - 7.1 Nil
- 8. Committee Meetings**
 - 8.1 Receipt of Minutes of Committee Meetings**
 - 8.2 Recommendations from Committee Meeting for Council Consideration**
- 9. Reports**
 - 9.1 Council Monthly Information Reports**
 - 9.2 Finance Reports**
 - 9.2.1 Rates for the Period 1 July 2022 to 30 June 2023
 - 9.2.2 2022-2023 Annual Budget
 - 9.3 Chief Executive Officer's Reports**
- 10. Elected members Motions of which previous notice has been given**
 - 10.1 Nil

11. Urgent Business Approved by Person Presiding or by Decision

11.1 Nil

12. Closure of Meeting

12.1 Closure of Meeting

MINUTES

Minutes of the Special Meeting of Council held in Council Chambers, Maddock Street, Mukinbudin on 23rd August 2022.

1. Declaration of Opening

The Shire President to declare the Meeting open at 4.02pm

2. Record of attendance, apologies, and approved leave of absence

2.1 Present:

Cr G Shadbolt	Shire President
Cr R Nicoletti	Deputy President
Cr G Bent	(Via TEAMS)
Cr A Farina	(Via TEAMS)
Cr C McGlashan	(Via TEAMS)
Cr J Seaby	

2.2 Staff:

Dirk Sellenger	Chief Executive Officer
Louise Sellenger	Manager of Corporate Services
Ed Nind	Finance Manager

2.3 Visitors:

2.4 Apologies:

Cr A Walker
Cr S Paterson
Cr S Ventris

2.5 On leave of absence:

2.6 Applications for leave of absence:

3. Public Question Time (min 15 minutes)

3.1 Response to previous questions taken on notice.

Nil

3.2 Declaration of public question time opened (minimum 15 mins)

The Shire President to declare public question time open at 4.03pm.

3.3 Declaration of public question time closed

The Shire President to declare public question time closed at 4.03pm.

4. Declarations of Interest

5. Petitions, deputations, and presentations

- 5.1 Petitions
- 5.2 Deputations
- 5.3 Presentations

6. Announcements by the Presiding person without discussion**7. Confirmation of the Minutes of previous meetings****8. Committee Meetings****8.1 Receipt of Minutes of Committee Meetings****8.2 Recommendations from Committee Meeting for Council Consideration****9. Reports****9.1 Monthly Information Report**

Nil

9.2 Finance Reports

9.2.1 Rates for the Period 1 July 2022 to 30 June 2023	
Location:	Mukinbudin
File Ref:	ADM 016
Applicant:	Edward Nind – Finance Manager
Date:	22 August 2022
Disclosure of Interest:	Nil
Responsible Officer	Edward Nind – Finance Manager
Author:	Edward Nind – Finance Manager
Voting Requirements	Absolute Majority
Documents Attached	Nil
Documents Tabled	Nil

If a Councillor has any questions regarding this agenda item, please contact the Finance Manager prior to the meeting to allow for a researched answer to be provided.

Summary

Council is requested to consider adopting Rates and confirming the associated Fees and Charges (Initially adopted in June 2022) for 2022-2023 in compliance with the Local Government Act 1995 (LGA) and Local Government (Financial Management) Regulations 1996.

Background Information

Due to COVID-19 changes were made by legislation that limits the interest charged on outstanding rates reduced to 7%. Our instalment interest rate has remained unchanged at 5.5%.

In 2020-2021 financial year overall UV valuations decreased whilst the UV Rate in the \$ was unchanged due to COVID-19 resulting in 0.24% decrease in UV Rate Income rather than a 7.5 % increase as required by the Long Term Financial Plan.

This year overall UV valuations increased by 20.64%.

Officer Comment

Overall Rates income is budgeted to increase from \$1,321,789 to \$1,489,109 including Ex Gratia Rates. Although GRV rates were not increased there was some increase due to recently sold land and house construction.

The UV rate increases that formed part of the Long-Term Financial Plan (LTFP) to correct the disparity between the total of GRV and UV rates raised initiated in the 2008-2009 financial year when the GRV rates raised increased by 44.9% whilst UV rates effectively remained unchanged has been continued this year.

Given the significant increase in valuation It was determined to catchup the 7.5% increase in missed in 2020-2021 financial year plus the LTFP 7.5% increase for the 2022-2023 year resulting in a 15.24% increase in rates based on valuations to catchup with the increase lost in 2020-2021. There is no change to the minimum payable.

Strategic & Social Implications

Affordable services and initiatives to meet community requirements including the maintenance and improvement of roads whilst limiting the financial impact on the community

Consultation

Previous decisions of council.

Statutory Environment

Local Government Act 1995, Local Government (Financial Management) Regulations 1996, Rates and Charges (Rebates and Deferments) Act 1992 and Local Government (COVID-19 Response) Orders.

Local Government Act 1995

6.2. Local government to prepare annual budget

(1) During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.*

** Absolute majority required.*

(2) In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of —

(a) the expenditure by the local government; and

(b) the revenue and income, independent of general rates, of the local government; and

(c) the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.

(3) For the purposes of subsections (2)(a) and (b) all expenditure, revenue and income of the local government is to be taken into account unless otherwise prescribed.

(4) The annual budget is to incorporate —

(a) particulars of the estimated expenditure proposed to be incurred by the local government; and

(b) detailed information relating to the rates and service charges which will apply to land within the district including —

(i) the amount it is estimated will be yielded by the general rate; and

(ii) the rate of interest (if any) to be charged by the local government on unpaid rates and service charges; and

(c) the fees and charges proposed to be imposed by the local government; and

(d) the particulars of borrowings and other financial accommodation proposed to be entered into by the local government; and

(e) details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used; and

(f) particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and

(g) such other matters as are prescribed.

(5) Regulations may provide for —

(a) the form of the annual budget; and

- (b) the contents of the annual budget; and
 (c) the information to be contained in or to accompany the annual budget.

Local Government (Financial Management) Regulations 1996

5A. Local governments to comply with AAS

Subject to regulation 4, the annual budget, annual financial report and other financial reports of a local government must comply with the AAS.

Accounting Standards

Changes to the Australian Accounting Standards have been implemented.

Policy Implications

Nil

Financial Implications

Financing of the budget for the period 1 July 2022 to 30 June 2023

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Decision Number – 14 08 2022

Moved: Cr Nicoletti

Seconded: Cr Bent

Rates to be Levied

That the Rates and Minimum Rates to be levied on all rateable property be as follows:

Valuation	Rate in \$	Minimum Rate \$
Gross Rental Value		
Residential	0.184236	440.00
Vacant	0.184236	440.00
Unimproved Value		
Agricultural/Rural	0.022313	590.00
Mining	0.022313	590.00

Carried 6 / 0

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Decision Number – 15 08 2022

Moved: Cr Seaby

Seconded: Cr McGlashan

Instalment Administration Charge

That an administration charge of \$15.00 per instalment be levied, excluding the first instalment payment (required within 35 days from the date of issue of the rates notice) be applied to rates and rubbish removal charges.

Carried 6 / 0

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Decision Number – 16 08 2022

Moved: Cr Farina

Seconded: Cr Seaby

Instalment Plan Interest Rate

That a charge be levied at 5.5% per annum calculated by simple interest method be applied to rates and rubbish removal charges to be paid by instalments, after the first payment is made from the due date of the first instalment, Deferred Pensioners Rates' excluded.

That a charge be levied at 7% per annum calculated by simple interest method be applied where the instalment option is not in place, (35 days after the date of issue of the rate notice), to all overdue rates, service and rubbish charges, Deferred Pensioners Rates' excluded.

Carried 6 / 0

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Decision Number – 17 08 2022

Moved: Cr Nicoletti

Seconded: Cr Seaby

Due Date For Instalments

That ratepayers be offered the options of paying rates in one or four instalments and that the due date for instalments of rates payments be set with the date of issue of the rate notice being 31 August 2022 is as follows;

Instalment Options	Date due
Option one - Single full instalment	6 October 2022
Option two - Four instalments	
1st Instalment	6 October 2022
2nd Instalment	6 December 2022
3rd Instalment	6 February 2023
4th Instalment	6 April 2023

Carried 6 / 0

9.2.2 2022-2023 Annual Budget	
Location:	Mukinbudin
File Ref:	ADM 016
Applicant:	Edward Nind – Manager of Finance
Date:	22 August 2022
Disclosure of Interest:	Nil
Responsible Officer	Edward Nind – Finance Manager
Author:	Edward Nind – Finance Manager
Voting Requirements	Absolute Majority
Documents Attached	2022-2023 Annual Statutory Budget (28 Pages) incorporating Fees & Charges 2022-2023 (11 Pages)
Documents Tabled	Nil

If a Councillor has any questions regarding this agenda item, please contact the Manager of Finance prior to the meeting so that a researched answer may be provided.

Summary

Council is requested to consider adopting the 2022-2023 Annual Budget for the Period 1 July 2022 to 30 June 2022 in compliance with the Local Government Act 1995 (LGA) and Local Government (Financial Management) Regulations 1996.

Council is requested to consider adopting the following in support of the 2021-2022 Annual Budget and subsequent reporting:

- Levels Of Materiality
- Forwarding of the Statutory Budget to the Department of Local Government.

Background Information

Monthly Statement of Financial Activity Report – 30 June 2022

The Draft Budget by Schedule for the Period Ended 30 June 2023 showing a surplus of \$101,553 was reviewed by council on 16 August 2022 and as a result of that review modified to incorporate the following changes to achieve a predicted surplus at 30 June 2023 of \$0:

- Decrease the UV Rates in the \$ achieve a 15.24% increase in UV valuation based income.
- Reduce the amount borrowed to purchase the DAF Truck replacement and extend the period from 4 to 8 years.

Subsequent to review by council on 16 August 2022 and the incorporation of the changes resulting from that review (Above), several other minor adjustments at account level were made to reflect the latest information available.

Officer Comment

The Budget makes provision for increases in fees charges by our service providers.

This document had been compiled using an estimated brought forward surplus of \$1,419,072.

The brought forward amount includes an advance payment of the Annual General Purpose Grant from WA Local Government Grants Commission of \$795,252 for General Purpose Funding and \$502,419 roads, a total of \$1,297,671. Without these advance payments the brought forward would be a surplus of \$121,401.

The effective estimated brought forward amount surplus of \$1,419,072 is not final and will change due to additional June transactions and end of year accounting adjustments.

Strategic & Social Implications

Affordable services and initiatives to meet community requirements including the maintenance and improvement of roads whilst limiting the financial impact on the community.

Consultation

Dirk Sellenger – Chief Executive Officer

Councillors at:

- Fees & Charges Consideration on 21 June 2022
- Budget Workshop on 1 July 2022
- Draft Budget consideration on 16 August 2022

Louise Sellenger – Manager of Corporate Services

Statutory Environment

Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Local Government (COVID-19 Response) Orders.

Local Government Act 1995

6.2. Local government to prepare annual budget

(1) During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.*

** Absolute majority required.*

(2) In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of —

(a) the expenditure by the local government; and

(b) the revenue and income, independent of general rates, of the local government; and

(c) the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.

(3) For the purposes of subsections (2)(a) and (b) all expenditure, revenue and income of the local government is to be taken into account unless otherwise prescribed.

- (4) *The annual budget is to incorporate —*
- (a) *particulars of the estimated expenditure proposed to be incurred by the local government; and*
 - (b) *detailed information relating to the rates and service charges which will apply to land within the district including —*
 - (i) *the amount it is estimated will be yielded by the general rate; and*
 - (ii) *the rate of interest (if any) to be charged by the local government on unpaid rates and service charges; and*
 - (c) *the fees and charges proposed to be imposed by the local government; and*
 - (d) *the particulars of borrowings and other financial accommodation proposed to be entered into by the local government; and*
 - (e) *details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used; and*
 - (f) *particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and*
 - (g) *such other matters as are prescribed.*
- (5) *Regulations may provide for —*
- (a) *the form of the annual budget; and*
 - (b) *the contents of the annual budget; and*
 - (c) *the information to be contained in or to accompany the annual budget.*

Local Government (Financial Management) Regulations 1996

5A. Local governments to comply with AAS

Subject to regulation 4, the annual budget, annual financial report and other financial reports of a local government must comply with the AAS.

Policy Implications

Significant Accounting Policies

Financial Implications

The Budget is the primary financial plan for the 2022-2023 financial year. The Budget has considered all relevant factors, including brought forward surplus, income and required expenditure so that the brought forward into 2022-2023 financial year is budgeted to be \$0.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Decision Number – 18 08 2022

Moved: Cr Nicoletti

Seconded: Cr Farina

2022-2023 Annual Budget

That Council adopt the 2022-2023 Annual Budget for the Period 1 July 2022 to 30 June 2023 showing rates to be levied of \$1,489,109 including Ex Gratia Rates.

Carried 6 / 0

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Decision Number – 19 08 2022

Moved: Cr Seaby

Seconded: Cr McGlashan

Levels Of Materiality

That Council sets its levels of material variances that need to be reported on at 10% and greater than \$10,000.

Carried 6 / 0

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Decision Number – 20 08 2022

Moved: Cr Bent

Seconded: Cr Nicoletti

Forwarding of the Statutory Budget

That the Statutory Budget be sent to the Department of Local Government within 30 days of Council Adoption as required by the Local Government Act 1995.

Carried 6 / 0

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Decision Number – 21 08 2022

Moved: Cr Seaby

Seconded: Cr Farina

Reserve

That the “Café Reserve”, currently with a balance of \$0.00 be closed being superseded by “Community Hub Reserve” as described in the 2022-2023 Budget.

Carried 6 / 0

SHIRE OF MUKINBUDIN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Cash Flows	3
Rate Setting Statement	4
Index of Notes to the Budget	5

SHIRE'S VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

**STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	1,489,109	1,325,243	1,321,789
Operating grants, subsidies and contributions	11	843,999	2,324,853	1,104,634
Fees and charges	14	717,012	703,612	659,634
Interest earnings	12(a)	19,496	10,667	16,700
Other revenue	12(a)	78,350	159,832	97,587
		3,147,966	4,524,207	3,200,344
Expenses				
Employee costs		(1,543,943)	(1,338,421)	(1,363,332)
Materials and contracts		(1,357,952)	(1,232,190)	(1,462,539)
Utility charges		(218,144)	(216,081)	(196,417)
Depreciation on non-current assets	6	(1,955,950)	(1,774,388)	(1,756,536)
Interest expenses	12(c)	(38,861)	(37,488)	(44,115)
Insurance expenses		(144,962)	(128,861)	(132,783)
Other expenditure		(126,365)	(136,815)	(135,682)
		(5,386,177)	(4,864,244)	(5,091,404)
		(2,238,211)	(340,037)	(1,891,060)
Non-operating grants, subsidies and contributions	11	1,311,232	1,254,966	1,393,314
Profit on asset disposals	5(b)	52,527	6,373	10,000
Loss on asset disposals	5(b)	(112,325)	(11,122)	(2,273)
		1,251,434	1,250,217	1,401,041
Net result for the period		(986,777)	910,180	(490,019)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(986,777)	910,180	(490,019)

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

SHIRE OF MUKINBUDIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

16

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,491,124	1,324,126	1,326,789
Operating grants, subsidies and contributions		834,744	2,337,514	1,105,834
Fees and charges		717,012	703,612	659,634
Interest received		19,496	10,667	16,700
Goods and services tax received		343,483	344,091	161,044
Other revenue		78,350	159,832	97,587
		3,484,209	4,879,842	3,367,588
Payments				
Employee costs		(1,543,943)	(1,352,250)	(1,363,332)
Materials and contracts		(1,270,242)	(1,380,754)	(1,407,739)
Utility charges		(218,144)	(216,081)	(196,417)
Interest expenses		(38,861)	(37,488)	(44,115)
Insurance paid		(144,962)	(128,861)	(132,783)
Goods and services tax paid		(343,483)	(343,483)	(160,744)
Other expenditure		(126,365)	(136,815)	(135,682)
		(3,686,000)	(3,595,732)	(3,440,812)
Net cash provided by (used in) operating activities	4	(201,791)	1,284,110	(73,224)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(730,755)	(309,669)	(352,970)
Payments for construction of infrastructure	5(a)	(1,782,179)	(1,775,403)	(1,899,157)
Non-operating grants, subsidies and contributions		1,085,992	1,204,484	1,393,314
Proceeds from sale of land held for resale	5(b)	0	60,909	42,727
Proceeds from sale of property, plant and equipment	5(b)	212,181	127,273	187,000
Net cash provided by (used in) investing activities		(1,214,761)	(692,406)	(629,086)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(175,923)	(178,142)	(178,142)
Principal elements of lease payments	8	0	(3,288)	(3,288)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(202,189)	0
Proceeds from new borrowings	7(a)	90,000	0	0
Net cash provided by (used in) financing activities		(85,923)	(383,619)	(181,430)
Net increase (decrease) in cash held		(1,502,475)	208,085	(883,740)
Cash at beginning of year		1,793,401	1,585,316	1,610,539
Cash and cash equivalents at the end of the year	4	290,926	1,793,401	726,799

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

SHIRE OF MUKINBUDIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

17

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	1,419,072	989,269	1,022,592
		1,419,072	989,269	1,022,592
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	2(a)(ii)	17,996	17,996	19,207
Operating grants, subsidies and contributions	11	843,999	2,324,853	1,104,634
Fees and charges	14	717,012	703,612	659,634
Interest earnings	12(a)	19,496	10,667	16,700
Other revenue	12(a)	78,350	159,832	97,587
Profit on asset disposals	5(b)	52,527	6,373	10,000
		1,729,380	3,223,333	1,907,762
Expenditure from operating activities				
Employee costs		(1,543,943)	(1,338,421)	(1,363,332)
Materials and contracts		(1,357,952)	(1,232,190)	(1,462,539)
Utility charges		(218,144)	(216,081)	(196,417)
Depreciation on non-current assets	6	(1,955,950)	(1,774,388)	(1,756,536)
Interest expenses	12(c)	(38,861)	(37,488)	(44,115)
Insurance expenses		(144,962)	(128,861)	(132,783)
Other expenditure		(126,365)	(136,815)	(135,682)
Loss on asset disposals	5(b)	(112,325)	(11,122)	(2,273)
		(5,498,502)	(4,875,366)	(5,093,677)
Non-cash amounts excluded from operating activities	3(b)	2,017,164	1,779,622	1,748,809
Amount attributable to operating activities		(332,886)	1,116,858	(414,514)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	11	1,311,232	1,254,966	1,393,314
Payments for property, plant and equipment	5(a)	(730,755)	(309,669)	(352,970)
Payments for construction of infrastructure	5(a)	(1,782,179)	(1,775,403)	(1,899,157)
Proceeds from disposal of assets	5(b)	212,181	188,182	229,727
Amount attributable to investing activities		(989,521)	(641,924)	(629,086)
Amount attributable to investing activities		(989,521)	(641,924)	(629,086)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(175,923)	(178,142)	(178,142)
Principal elements of finance lease payments	8	0	(3,288)	(3,288)
Proceeds from new borrowings	7(b)	90,000	0	0
Transfers to cash backed reserves (restricted assets)	9(a)	(157,783)	(231,188)	(195,347)
Transfers from cash backed reserves (restricted assets)	9(a)	95,000	49,509	117,795
Amount attributable to financing activities		(148,706)	(363,109)	(258,982)
Budgeted deficiency before general rates		(1,471,113)	111,825	(1,302,582)
Estimated amount to be raised from general rates	2(a)	1,471,113	1,307,247	1,302,582
Net current assets at end of financial year - surplus/(deficit)	3	0	1,419,072	0

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

INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates	9
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	15
Note 5	Fixed Assets	16
Note 6	Asset Depreciation	18
Note 7	Borrowings	19
Note 8	Leases	21
Note 9	Reserves	22
Note 10	Revenue Recognition	23
Note 11	Program Information	24
Note 12	Other Information	25
Note 13	Elected Members Remuneration	26
Note 14	Interests In Joint Arrangements	27
Note 15	Fees and Charges	28

1 (a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity

All funds through which the Shire of Mukinbudin controls resources to carry on its functions have been included in the financial statements forming part of this annual 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 13 to the annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

All insurance except for worker's compensation and health benefit insurance. These are included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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.

OBJECTIVE	ACTIVITIES
<p>Governance To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Administration and operation of facilities and services to members of Council; other costs that relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.</p>
<p>General purpose funding To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>Law, order, public safety To provide services to ensure a safer community.</p>	<p>Supervision of various by-laws, fire prevention, emergency services and animal control.</p>
<p>Health To provide an operational framework for good community health.</p>	<p>Food quality and pest control, immunisation services, inspection of abattoir and operation of child health clinic.</p>
<p>Education and welfare To provide appropriate care to the aged and disabled.</p>	<p>Provision of Home and Community Care, maintenance to playgroup and community resource centre buildings.</p>
<p>Housing To provide adequate staff and community housing.</p>	<p>Maintenance of Staff and community housing, collection of various rents.</p>
<p>Community amenities Provide services required by the Community.</p>	<p>Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, storm water drainage maintenance.</p>
<p>Recreation and culture To establish and manage efficiently infrastructure and resources which will help the social well being of the community.</p>	<p>Maintenance of halls, the aquatic centre, recreation centres and various reserves; operation of library.</p>
<p>Transport To provide effective and efficient transport services to the Community.</p>	<p>Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.</p>
<p>Economic services To help promote the shire and improve its economic wellbeing.</p>	<p>The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.</p>
<p>Other property and services The provision of private works to the public and the maintenance of cost pools for plant, operating, public works overheads and administration costs</p>	<p>Private Works Operations, plant repairs and operation costs.</p>

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
GRV - Residential	Gross rental valuations	0.18424	154	1,149,728	211,821	2,000	500	214,321	211,242	210,612
GRV - Vacant	Gross rental valuations	0.18424	1	16,000	2,948	0	0	2,948	3,789	2,948
Non Rateable	Gross rental valuations	0.00000	108	0	0	0	0	0	0	0
UV - Rural	Unimproved valuations	0.02231	214	54,537,000	1,216,884	0	0	1,216,884	1,056,237	1,056,042
Sub-Total			477	55,702,728	1,431,653	2,000	500	1,434,153	1,271,268	1,269,602
Minimum										
Minimum payment										
		\$								
GRV - Residential	Gross rental valuations	440	18	13,624	7,920	0	0	7,920	8,360	7,920
GRV - Vacant	Gross rental valuations	440	7	2,273	3,080	0	0	3,080	2,200	2,640
UV - Rural	Unimproved valuations	590	31	297,100	18,290	0	0	18,290	18,880	18,880
UV - Mining	Unimproved valuations	590	13	87,896	7,670	0	0	7,670	6,539	3,540
Sub-Total			69	400,893	36,960	0	0	36,960	35,979	32,980
Total amount raised from general rates								1,471,113	1,307,247	1,302,582
(ii) Specified area and ex gratia rates										
Rate per tonne										
Ex-gratia rates										
		\$								
CBH receival bins	Tonnage	0.06369	3	282,500	17,996	0	0	17,996	17,996	19,207
Total ex-gratia rates				282,500	17,996	0	0	17,996	17,996	19,207
Total rates								1,489,109	1,325,243	1,321,789

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

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

The Shire of Mukinbudin adopted a Hardship Policy in August 2020 which provides for compassionate consideration of people and businesses in financial hardship. Special provisions for hardship as the result of the COVID-19 pandemic. Special provisions for hardship as the result of the COVID-19 pandemic including that when a person who is considered by the local government to be suffering financial hardship as a consequence of the COVID-19 pandemic there is no requirement to pay interest.

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	6/10/2022	0	0.0%	7.0%
Option two				
First instalment	6/10/2022	0	0.0%	7.0%
Second instalment	6/12/2022	15	5.5%	7.0%
Third instalment	6/02/2023	15	5.5%	7.0%
Fourth instalment	6/04/2023	15	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,000	2,370	2,000
Instalment plan interest earned	2,000	2,704	2,000
Interest on ESL	200	105	200
Unpaid rates and service charge interest earned	3,000	2,119	3,000
	7,200	7,298	7,200

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2023.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2023.

3. NET CURRENT ASSETS

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
(a) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents - unrestricted	4	186,087	1,516,850
Cash and cash equivalents - restricted	4	104,839	276,551
Financial assets - unrestricted		0	0
Financial assets - restricted	4	711,622	711,622
Receivables		66,163	68,178
Other assets		30,584	30,584
Inventories		966	6,171
		1,100,261	2,609,956
Less: current liabilities			
Trade and other payables		(273,525)	(191,020)
Contract liabilities		(16,616)	(25,871)
Unspent non-operating grants, subsidies and contributions liability		(25,439)	(250,679)
Lease liabilities	8	0	0
Long term borrowings	7	1	1
Employee provisions		(155,425)	(155,425)
		(471,004)	(622,994)
Net current assets		629,257	1,986,962
Less: Total adjustments to net current assets	3.(c)	(629,257)	(683,606)
Net current assets used in the Rate Setting Statement		0	1,419,072

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Mukinbudin 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.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

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.

Superannuation

The Shire of Mukinbudin contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Mukinbudin contributes are defined contribution plans.

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.

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.

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Shire has a present 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.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire'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 Shire'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 Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

4. 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:

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	290,926	1,793,401	726,799
Total cash and cash equivalents	290,926	1,793,401	726,799
Held as			
- Unrestricted cash and cash equivalents	3(a) 186,087	1,516,850	119,306
- Restricted cash and cash equivalents	3(a) 104,839	276,551	607,493
	290,926	1,793,401	726,799
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	104,839	276,551	607,493
- Restricted financial assets at amortised cost - term deposits	3(a) 711,622	711,622	0
	816,461	988,173	607,493
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	9 774,406	711,623	607,493
Contract liabilities	16,616	25,871	0
Unspent non-operating grants, subsidies and contribution liabilities	25,439	250,679	0
	816,461	988,173	607,493
Reconciliation of net cash provided by operating activities to net result			
Net result	(986,777)	910,180	(490,019)
Depreciation	6 1,955,950	1,774,388	1,756,536
(Profit)/loss on sale of asset	5(b) 59,798	4,749	(7,727)
(Increase)/decrease in receivables	2,015	(4,274)	6,500
(Increase)/decrease in inventories	5,205	8,771	(200)
(Increase)/decrease in other assets	0	(13,775)	0
Increase/(decrease) in payables	82,505	(157,389)	55,000
Increase/(decrease) in contract liabilities	(9,255)	16,426	0
Increase/(decrease) in unspent non-operating grants	(225,240)	(50,482)	0
Non-operating grants, subsidies and contributions	(1,085,992)	(1,204,484)	(1,393,314)
Net cash from operating activities	(201,791)	1,284,110	(73,224)

SIGNIFICANT ACCOUNTING POLICES

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 Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program					2022/23	2021/22	2021/22
	Governance	Community amenities	Recreation and culture	Transport	Economic services	Budget total	Actual total	Budget total
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>								
Land - freehold land	0	0	0	0	12,500	12,500	0	0
Land - vested in and under the control of council	0	0	0	0	0	0	0	0
Buildings - non-specialised	0	0	0	25,000	0	25,000	42,538	41,100
Buildings - specialised	0	0	251,755	25,000	6,500	283,255	80,040	68,400
Furniture and equipment	10,000	0	0	0	0	10,000	9,794	18,470
Plant and equipment	0	0	30,000	250,000	120,000	400,000	171,297	225,000
PPE - WIP	0	0	0	0	0	0	6,000	0
	10,000	0	281,755	300,000	139,000	730,755	309,669	352,970
<u>Infrastructure</u>								
Infrastructure - roads	0	0	0	1,291,720	0	1,291,720	1,131,557	1,138,077
Infrastructure - footpaths	0	0	0	50,000	0	50,000	85,573	74,000
Infrastructure - parks and ovals	0	0	26,400	0	0	26,400	0	0
Infrastructure - other	0	35,000	49,000	236,483	93,576	414,059	558,273	687,080
	0	35,000	75,400	1,578,203	93,576	1,782,179	1,775,403	1,899,157
Total acquisitions	10,000	35,000	357,155	1,878,203	232,576	2,512,934	2,085,072	2,252,127

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Education and welfare	40,263	0	0	(40,263)	0	0	0	0	0	0	0	0
Recreation and culture	73,062	5,000	4,000	(72,062)	0	0	0	0	0	0	0	0
Transport	32,000	55,000	23,000	0	0	0	0	0	0	0	0	0
Economic services	2,654	18,181	15,527	0	0	0	0	0	0	0	0	0
Other property and services	124,000	134,000	10,000	0	192,931	188,182	6,373	(11,122)	222,000	229,727	10,000	(2,273)
	271,979	212,181	52,527	(112,325)	192,931	188,182	6,373	(11,122)	222,000	229,727	10,000	(2,273)
By Class												
<i>Property, Plant and Equipment</i>												
Buildings - specialised	114,979	18,181	15,527	(112,325)	0	0	0	0	0	0	0	0
Plant and equipment	157,000	194,000	37,000	0	121,931	127,273	6,373	(1,031)	177,000	187,000	10,000	0
	271,979	212,181	52,527	(112,325)	192,931	188,182	6,373	(11,122)	222,000	229,727	10,000	(2,273)

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

6. ASSET DEPRECIATION

By Program

Governance
Law, order, public safety
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - parks and ovals
Infrastructure - other
Right of use - furniture and fittings

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
	672	615	617
	32,761	30,031	29,704
	31,913	29,253	18,935
	43,800	40,149	37,343
	2,060	1,889	1,661
	180,540	165,495	160,946
	1,525,547	1,374,748	1,351,300
	25,578	23,447	20,280
	113,079	108,761	135,696
	1,955,950	1,774,388	1,756,536
	46,288	41,991	38,281
	115,233	104,536	91,078
	20,203	18,328	13,928
	125,418	113,776	134,531
	1,458,674	1,323,272	1,299,372
	39,298	35,650	35,001
	34,884	31,646	32,211
	112,546	102,099	98,300
	3,406	3,090	9,322
	1,955,950	1,774,388	1,756,536

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	13 to 71 years
Furniture and equipment	3 to 15 years
Plant and equipment	3 to 34 years
Land	Not depreciated
Road Subgrades/Formation	Not depreciated
Pavement Structure	16 to 120 years
Surface Structure	16 to 50 years
Other Infrastructure	17 to 59 years
Drainage	40 to 100 years
Footpath	30 to 90 years
Signs	10 to 28 years
Surface Water Channels	12 to 100 years
Right of use (furniture and equipment)	Based on the remaining lease

Typical Useful Lives can vary significantly from asset to asset in the same class. This depends upon both the construction material and the condition of the asset.

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments	Actual Principal 1 July 2021	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2022	Actual Interest Repayments	Budget Principal 1 July 2021	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments
Child Care Centre	125	WATC*	2.0%	170,594	0	(12,170)	158,424	(4,454)	182,529	0	(11,935)	170,594	(4,162)	182,529	0	(11,935)	170,594	(4,773)
8 Gimlett Way	124	WATC*	3.0%	177,717	0	(25,139)	152,578	(6,327)	202,114	0	(24,397)	177,717	(6,609)	202,114	0	(24,397)	177,717	(7,243)
GROH Houses	126	WATC*	2.0%	648,258	0	(46,245)	602,013	(16,928)	693,610	0	(45,352)	648,258	(15,816)	693,609	0	(45,352)	648,257	(18,141)
Economic services																		
Mukinbudin Cafe	119	WATC*	5.2%	54,782	0	(9,863)	44,919	(3,094)	64,152	0	(9,370)	54,782	(3,435)	64,152	0	(9,371)	54,781	(3,643)
Loan 127 - Caravan Park House, 22 E:	127	WATC*	1.7%	109,207	0	(7,335)	101,872	(2,394)	116,430	0	(7,223)	109,207	(2,173)	116,430	0	(7,223)	109,207	(2,583)
Other property and services																		
Vibe Roller MBL 1677	118	WATC*	5.1%	(0)	0	0	(0)	0	8,651	0	(8,651)	(0)	(246)	8,651	0	(8,651)	0	(246)
Skid Steer MBL 1724	120	WATC*	4.6%	15,925	0	(7,782)	8,143	(740)	23,363	0	(7,438)	15,925	(1,063)	23,362	0	(7,438)	15,924	(1,130)
Grader MBL 95	121	WATC*	2.8%	38,886	0	(38,886)	0	(2,070)	76,713	0	(37,827)	38,886	(2,142)	76,713	0	(37,827)	38,886	(2,352)
Roller MBL 811	122	WATC*	2.8%	21,158	0	(21,158)	0	(549)	41,741	0	(20,583)	21,158	(1,166)	41,741	0	(20,582)	21,159	(1,279)
Tractor MBL 244	123	WATC*	3.3%	2,750	0	(2,750)	0	(62)	8,116	0	(5,366)	2,750	(259)	8,116	0	(5,366)	2,750	(285)
Loan 128 - Truck DAF Replacement	128	WATC*	5.3%	0	90,000	(4,595)	85,405	(2,243)	0	0	0	0	0	0	0	0	0	0
				1,239,276	90,000	(175,923)	1,153,353	(38,861)	1,417,418	0	(178,142)	1,239,276	(37,071)	1,417,417	0	(178,142)	1,239,275	(41,675)

* WA Treasury Corporation

All borrowing repayments, will be financed by general purpose revenue.

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Loan 128 - Truck DAF Replacement	WATC	Debenture	8	5.27%	\$ 90,000	\$ 21,315	\$ 90,000	\$ 0
					90,000	21,315	90,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit	250,000	250,000	250,000
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	(1,392)	0
Total amount of credit unused	255,000	253,608	255,000
Loan facilities			
Loan facilities in use at balance date	1,153,353	1,239,276	1,239,275

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2022	2022/23 Budgeted Increase/ (Decrease)	Amount as at 30th June 2023
Bedigo Bank	To cover shortfalls in cashflow when require	2010	\$ 250,000	\$ 0	\$ 250,000
			250,000	0	250,000

SIGNIFICANT ACCOUNTING POLICIES

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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	Actual	2021/22	Budget	2021/22	Budget	2021/22	Budget	
					Lease Principal 1 July 2022	Budget New Leases	Budget Lease Principal Repayments	Lease Principal outstanding 30 June 2023	Budget Lease Interest Repayments		Actual Principal 1 July 2021	Actual New Leases	Actual Lease Principal repayments		Lease Principal outstanding 30 June 2022	Actual Lease Interest repayments	Actual Principal 1 July 2021		Budget New Leases
Other property and services					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Computer Equipment	1	Wallis	9.4%	4 Yrs	0	0	0	0	0	3,288	0	(3,288)	0	(417)	3,288	0	(3,288)	0	(2,440)
					0	0	0	0	0	3,288	0	(3,288)	0	(417)	3,288	0	(3,288)	0	(2,440)

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	143,734	1,416	0	145,150	143,249	485	0	143,734	143,248	1,590	(4,395)	140,443
(b) Plant Reserve	127,500	31,280	0	158,780	379	127,121	0	127,500	379	127,560	0	127,939
(c) Building & Residential Land Reserve	212,262	2,130	(50,000)	164,392	193,578	68,193	(49,509)	212,262	193,576	44,267	(68,400)	169,443
(d) Senior Housing Reserve	33,204	360	0	33,564	21,082	12,122	0	33,204	21,082	220	0	21,302
(e) Swimming Pool Reserve	160,002	21,570	(45,000)	136,572	139,529	20,473	0	160,002	32,127	21,320	(45,000)	8,447
(f) Roadworks Reserve	32,236	360	0	32,596	32,127	109	0	32,236	139,529	390	0	139,919
(g) White St & Landell St JV Reserve	2,685	667	0	3,352	0	2,685	0	2,685	0	0	0	0
(h) Community Hub Reserve	0	100,000	0	100,000	0	0	0	0	0	0	0	0
	711,623	157,783	(95,000)	774,406	529,944	231,188	(49,509)	711,623	529,941	195,347	(117,795)	607,493
	711,623	157,783	(95,000)	774,406	529,944	231,188	(49,509)	711,623	529,941	195,347	(117,795)	607,493

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To fund annual and long service leave requirements.
(b) Plant Reserve	Ongoing	To be used for the renewal, upgrade or purchase of new or used mobile plant and vehicles.
(c) Building & Residential Land Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction of new buildings and associated infrastructure, to assist finance of building loans, future expansion and land development, and proceeds from the sale of subdivision blocks.
(d) Senior Housing Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction of additional Aged Units and their maintenance. The surplus/deficit after rent and maintenance has been carried out for the financial year is to be transferred into/from (if required) the reserve.
(e) Swimming Pool Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction for the Swimming Pool and associated infrastructure. \$20,000 per year plus interest is to be transferred to this reserve.
(f) Roadworks Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction of streets, roads, bridges, footpaths and storm water drainage.
(g) White St & Landell St JV Reserve	Ongoing	To be used for the renewal, upgrade, replacement and maintenance of Joint Venture Houses at 6 Lansdell St and 12 White St and their construction of addition Joint Venture Family Housing.
(h) Community Hub Reserve	Ongoing	To fund the construction of facilities to establish and then operate a Community Hub.

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

11. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
General purpose funding	1,513,155	1,340,112	1,346,039
Law, order, public safety	6,150	6,520	7,200
Health	500	322	500
Education and welfare	8,140	14,678	7,805
Housing	304,226	292,241	280,128
Community amenities	83,675	65,193	68,825
Recreation and culture	34,263	87,356	63,940
Transport	44,400	21,073	21,400
Economic services	281,235	289,119	258,423
Other property and services	80,750	89,113	51,450
	2,356,494	2,205,727	2,105,710
Operating grants, subsidies and contributions			
General purpose funding	515,045	2,091,726	794,055
Law, order, public safety	21,831	10,934	17,692
Education and welfare	1,000	0	1,092
Community amenities	22,048	19,916	7,348
Recreation and culture	0	55,998	0
Transport	272,275	140,376	272,647
Economic services	300	319	300
Other property and services	11,500	5,584	11,500
	843,999	2,324,853	1,104,634
Non-operating grants, subsidies and contributions			
Education and welfare	0	25,500	25,500
Community amenities	20,000	0	0
Recreation and culture	203,231	271,975	329,060
Transport	991,448	737,964	773,754
Economic services	96,553	197,927	265,000
Other property and services	0	21,600	0
	1,311,232	1,254,966	1,393,314
Total Income	4,511,725	5,785,546	4,603,658
Expenses			
Governance	(490,091)	(393,001)	(486,729)
General purpose funding	(115,783)	(91,260)	(108,438)
Law, order, public safety	(100,909)	(80,998)	(87,283)
Health	(92,265)	(76,268)	(88,034)
Education and welfare	(181,164)	(117,583)	(103,241)
Housing	(392,446)	(328,379)	(408,040)
Community amenities	(338,298)	(257,639)	(274,642)
Recreation and culture	(1,016,423)	(864,353)	(902,934)
Transport	(2,247,687)	(2,069,611)	(2,154,173)
Economic services	(427,037)	(425,188)	(409,206)
Other property and services	(96,399)	(171,086)	(70,957)
Total expenses	(5,498,502)	(4,875,366)	(5,093,677)
Net result for the period	(986,777)	910,180	(490,019)

CONFIRMED MINUTES ORDINARY MEETING OF COUNCIL HELD 23 AUGUST 2022

12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	7,116	1,796	5,500
- Other funds	7,180	3,943	6,000
Other interest revenue (refer note 1b)	5,200	4,928	5,200
	19,496	10,667	16,700
(a) Other revenue			
Reimbursements and recoveries	28,750	113,824	47,987
Other	49,600	46,008	49,600
	78,350	159,832	97,587
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	33,000	38,800	39,250
Other services	2,950	2,336	2,950
	35,950	41,136	42,200
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	38,861	37,071	41,675
Interest expense on lease liabilities	0	417	2,440
	38,861	37,488	44,115
(d) Write offs			
General rate	2,500	160	2,500
	2,500	160	2,500
(e) Low Value lease expenses			
Office equipment	0	170	170
	0	170	170

13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Elected member - Gary Shadbolt			
President's allowance	10,455	10,200	10,200
Meeting attendance fees	3,752	3,660	3,660
Annual allowance for ICT expenses	523	1,000	1,000
Annual allowance for travel and accommodation expenses	500	218	448
	15,230	15,078	15,308
Elected member - Rod Comerford			
Deputy President's allowance	0	695	2,550
Meeting attendance fees	0	1,996	3,660
Annual allowance for ICT expenses	0	545	1,000
Annual allowance for travel and accommodation expenses	0	0	444
	0	3,236	7,654
Elected member - Romina Nicoletti			
Deputy President's allowance	2,614	1,854	0
Meeting attendance fees	3,752	3,660	3,660
Annual allowance for ICT expenses	523	1,000	1,000
Annual allowance for travel and accommodation expenses	1,450	1,365	444
	8,339	7,879	5,104
Elected member - Geoff Bent			
Meeting attendance fees	3,752	3,660	3,660
Annual allowance for ICT expenses	523	1,000	1,000
Annual allowance for travel and accommodation expenses	750	728	444
	5,025	5,388	5,104
Elected member - Callum McGlashan			
Meeting attendance fees	3,752	3,660	3,660
Annual allowance for ICT expenses	523	1,000	1,000
Annual allowance for travel and accommodation expenses	200	160	444
	4,475	4,820	5,104
Elected member - Steve Paterson			
Meeting attendance fees	3,752	3,660	3,660
Annual allowance for ICT expenses	523	1,000	1,000
Annual allowance for travel and accommodation expenses	0	0	444
	4,275	4,660	5,104
Elected member - Jeff Seaby			
Meeting attendance fees	3,752	3,660	3,660
Annual allowance for ICT expenses	523	1,000	1,000
Annual allowance for travel and accommodation expenses	0	0	444
	4,275	4,660	5,104
Elected member - Sandie Ventris			
Meeting attendance fees	3,752	3,660	3,660
Annual allowance for ICT expenses	523	1,000	1,000
Annual allowance for travel and accommodation expenses	400	328	444
	4,675	4,988	5,104
Elected member - Ashley Clarke			
Meeting attendance fees	3,752	3,660	3,660
Annual allowance for ICT expenses	523	1,000	1,000
Annual allowance for travel and accommodation expenses	0	0	444
	4,275	4,660	5,104
Elected member - Abigail Farina			
Meeting attendance fees	3,752	2,662	0
Annual allowance for ICT expenses	523	727	0
Annual allowance for travel and accommodation expenses	700	622	0
	4,975	4,011	0
Total Elected Member Remuneration	55,544	59,380	58,690
President's allowance	10,455	10,200	10,200
Deputy President's allowance	2,614	2,549	2,550
Meeting attendance fees	33,768	33,938	32,940
Annual allowance for ICT expenses	4,707	9,272	9,000
Annual allowance for travel and accommodation expenses	4,000	3,421	4,000
	55,544	59,380	58,690

13. INTERESTS IN JOINT ARRANGEMENTS

The Shire of Mukinbudin is involved in the following Joint Venture agreements with the Department of Housing & Works.

- 1 Lot 64 (12) White Street and Lot 69 (6) Lansdell St Houses
- 2 Lot 8 (42) Cruickshank Road Units
- 3 Lot 27 (20) Maddock Street Aged Units 1 & 2
- 4 Lot 28 (18) and Part Lot 29 (16) Maddock Street Aged Units 3,4,5 & 6
- 5 Part Lot 29 (16) Maddock Street Aged Units 7 & 8
- 6 Lot 25 (24) Maddock Street Aged Units 9 & 10

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

14. FEES AND CHARGES

	2022/23	2021/22	2021/22
	Budget	Actual	Budget
	\$	\$	\$
By Program:			
General purpose funding	4,600	4,368	7,600
Law, order, public safety	1,950	2,415	3,000
Health	500	322	500
Education and welfare	7,540	4,727	5,700
Housing	359,226	344,804	325,018
Community amenities	83,675	64,755	68,825
Recreation and culture	29,613	30,824	35,674
Transport	400	227	400
Economic services	210,258	220,297	201,967
Other property and services	19,250	30,873	10,950
	717,012	703,612	659,634

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

Shire of Mukinbudin

Schedule of Fees & Charges 2022/23

SERVICE	GST RATE	2022/23			2021/22	VARIANCE
		NET	TAX	TOTAL	TOTAL	
Administration						
<u>Photocopying - Black & White</u>						
Single Sided A4	10%	\$ 0.41	\$ 0.04	\$ 0.45	\$ 0.40	\$ 0.05
Double Sided A4	10%	\$ 0.59	\$ 0.06	\$ 0.65	\$ 0.60	\$ 0.05
Single Sided A3	10%	\$ 0.95	\$ 0.10	\$ 1.05	\$ 1.00	\$ 0.05
Double Sided A3	10%	\$ 1.14	\$ 0.11	\$ 1.25	\$ 1.20	\$ 0.05
<u>Photocopying - Colour</u>						
Single Sided A4	10%	\$ 2.36	\$ 0.24	\$ 2.60	\$ 1.50	\$ 1.10
Double Sided A4	10%	\$ 1.73	\$ 0.17	\$ 1.90	\$ 1.80	\$ 0.10
Single Sided A3	10%	\$ 2.91	\$ 0.29	\$ 3.20	\$ 3.00	\$ 0.20
Double Sided A3	10%	\$ 3.36	\$ 0.34	\$ 3.70	\$ 3.50	\$ 0.20
Secretarial Services Fee	Per hour charges in 15min increments	\$ 40.91	\$ 4.09	\$ 45.00	\$ 40.00	\$ 5.00
Binding (inc. plastic cover)		\$ 5.91	\$ 0.59	\$ 6.50	\$ 6.00	\$ 0.50
Agenda Fee - Printed and Bound			At cost		\$ -	\$ -
District Club Accounting services		\$ 2,272.73	\$ 227.27	\$ 2,500.00	\$ 2,200.00	\$ 300.00
Electoral Rolls		\$ 27.27	\$ 2.73	\$ 30.00	\$ 28.50	\$ 1.50
Rates Enquiry (order & requisitions)		\$ 90.91	\$ 9.09	\$ 100.00	\$ 100.00	\$ -
Rates Instalment Fee - per instalment notice after the first instalment		\$ 15.00	\$ -	\$ 15.00	\$ 15.00	\$ -
Interest on Instalment Plan				5.5%	5.5%	\$ -
Interest on Unpaid Rates				7.0%	7.0%	\$ -
Mukinbudin Number Plates (DOT set fee)	10%	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ -
Mukinbudin Number Plates (retained by Shire)	10%	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00	\$ -
PA System Hire - per day	10%	\$ 63.64	\$ 6.36	\$ 70.00	\$ 66.00	\$ 4.00
Sale of Shire Logo Bumper Stickers	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 4.00	-\$ 3.00
Shire Chambers Hire - per day	(State and Federal Elections)	\$ 363.64	\$ 36.36	\$ 400.00	\$ 365.00	\$ 35.00
Electronic scanning & email	(per scan/email)	\$ 3.18	\$ 0.32	\$ 3.50	\$ 3.00	\$ 0.50
<u>Misc Items for Sale</u>						
On The Line (History Book)	Old and New Versions available	\$ 40.91	\$ 4.09	\$ 45.00	\$ 45.00	
Postage - On The Line Book		\$ 13.64	\$ 1.36	\$ 15.00	-	
Eastern Line CD		\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	

Shire of Mukinbudin

Schedule of Fees & Charges 2022/23

SERVICE	GST RATE	2022/23			2021/22	VARIANCE
		NET	TAX	TOTAL	TOTAL	
Law, Order & Safety						
<u>Dog Control (Set by Dog Act and Regs)</u>						
Unsterilised Dog	1 Year	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ -
Unsterilised Dog owned by pensioner	1 Year	\$ 25.00	\$ -	\$ 25.00	\$ 25.00	\$ -
Unsterilised Dog	3 Years	\$ 120.00	\$ -	\$ 120.00	\$ 120.00	\$ -
Unsterilised Dog owned by pensioner	3 Years	\$ 60.00	\$ -	\$ 60.00	\$ 60.00	\$ -
Unsterilised Dog	Lifetime	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	\$ -
Unsterilised Dog owned by pensioner	Lifetime	\$ 125.00	\$ -	\$ 125.00	\$ 125.00	\$ -
Sterilised Dog	1 Year	\$ 20.00	\$ -	\$ 20.00	\$ 20.00	\$ -
Sterilised Dog owned by pensioner	1 Year	\$ 10.00	\$ -	\$ 10.00	\$ 10.00	\$ -
Sterilised Dog	3 Years	\$ 42.50	\$ -	\$ 42.50	\$ 42.50	\$ -
Sterilised Dog owned by pensioner	3 Years	\$ 21.25	\$ -	\$ 21.25	\$ 21.25	\$ -
Sterilised Dog	Lifetime	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -
Sterilised Dog owned by a pensioner	Lifetime	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ -
Rego Dog kept in approved kennel establishment		\$ 200.00	per establishment	\$ 200.00	\$ 200.00	\$ -
Dogs used for droving or tending stock Dog Act 1976 Clause 15 (5)			1/4 of fee otherwise payable			
Registration after 31 May in any year for that registration year			50% of fee otherwise payable			\$ -
Surrender of a Dog	10%	\$ 46.36	\$ 4.64	\$ 51.00	\$ 51.00	\$ -
Impound Fee	10%	\$ 102.00	\$ 10.20	\$ 112.20	\$ 112.20	\$ -
Sustenance Fee (per day)	10%	\$ 27.27	\$ 2.73	\$ 30.00	\$ 30.00	\$ -
Hire of Cat Trap (per day)	10%	\$ 23.18	\$ 2.32	\$ 25.50	\$ 25.50	\$ -
Fines			as per regulations		same	
<u>Cat Control (Set by Cat Act)</u>						
Registration of Cat (1 Year)		\$ 20.00	\$ -	\$ 20.00	\$ 20.00	\$ -
Registration of Cat owned by pensioner (1 Year)		\$ 10.00	\$ -	\$ 10.00	\$ 10.00	\$ -
Registration of Cat (3 Years)		\$ 42.50	\$ -	\$ 42.50	\$ 42.50	\$ -
Registration of Cat owned by pensioner (3 Years)		\$ 21.25	\$ -	\$ 21.25	\$ 21.25	\$ -
Registration of Cat (Lifetime)		\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -
Registration of Cat owned by pensioner (Lifetime)		\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ -
Registration after 31 May in any year for that registration year			50% of fee otherwise payable			\$ -
Annual application for approval or renewal of approval to breed cats (per cat)		\$ 100.00	\$ -	\$ 200.00	\$ 100.00	\$ 100.00
Fines			as per regulations		same	
Other Welfare						

Shire of Mukinbudin

Schedule of Fees & Charges 2022/23

SERVICE	GST RATE	2022/23			2021/22	VARIANCE
		NET	TAX	TOTAL	TOTAL	
Housing						
Staff & Community Housing						
5 Cruickshank Rd	Community Housing	\$ 250.00		\$ 260.00	\$ 250.00	\$ 10.00
11 Cruickshank Rd	GROH - Lease Agreement		Per Lease Agreement			
15 Cruickshank Road	Staff Housing - Per employment Contract		Per Lease Agreement			
1 Salmon Gum Alley	Community Housing	\$ 300.00		\$ 300.00	\$ 300.00	\$ -
4 Salmon Gum Alley	Staff Housing - Per employment Contract		Per Lease Agreement			
12 Salmon Gum Alley	Staff Housing - Per employment Contract		Per Lease Agreement			
8 Lansdell St	Community Housing	\$ 200.00		\$ 200.00	\$ 190.00	\$ 10.00
25A Calder St	Community Housing	\$ 180.00		\$ 180.00	\$ 170.00	\$ 10.00
25B Calder St	Community Housing	\$ 180.00		\$ 180.00	\$ 170.00	\$ 10.00
8 Gimlett Way	GROH - Lease Agreement		Per Lease Agreement			
12 Gimlett Way	GROH - Lease Agreement		Per Lease Agreement			
4 Earl Drive	GROH - Lease Agreement		Per Lease Agreement			
<i>* Please note fees listed for rent are for market value. Staff members get a 50% subsidy on rent unless otherwise stated in contract</i>						
Aged Units						
<i>Rental listed as discounted amount</i>						
Units 1 & 2 Maddock St (2 bed)		\$ 120.00		\$ 120.00	\$ 110.00	\$ 10.00
Unit 3 Maddock St (2 Bed)		\$ 120.00		\$ 120.00	\$ 120.00	\$ -
Unit 4 Maddock St (2 Bed)		\$ 120.00		\$ 120.00	\$ 120.00	\$ -
Unit 5 Maddock St (1 Bed)		\$ 110.00		\$ 110.00	\$ 110.00	\$ -
Unit 6 Maddock St (1 Bed)		\$ 110.00		\$ 110.00	\$ 110.00	\$ -
Unit 7 Maddock St (1 Bed)		\$ 110.00		\$ 110.00	\$ 110.00	\$ -
Unit 8 Maddock St (1 Bed)		\$ 110.00		\$ 110.00	\$ 110.00	\$ -
Unit 9 Maddock St (2 bed)		\$ 120.00		\$ 120.00	\$ 120.00	\$ -
Unit 10 Ferguson St (2 Bed)		\$ 120.00		\$ 120.00	\$ 120.00	\$ -
Shire Independent Living Units						
Unit 11 Ferguson St (2 Bed)		\$ 165.00		\$ 165.00	\$ 155.00	\$ 10.00
Unit 12 Maddock St (2 Bed)		\$ 165.00		\$ 165.00	\$ 155.00	\$ 10.00
JV Units						
Unit 1/42 Cruickshank Rd (1 Bed)		\$ 145.00		\$ 145.00	\$ 120.00	\$ 25.00
Unit 2/42 Cruickshank Rd (1 Bed)		\$ 145.00		\$ 145.00	\$ 120.00	\$ 25.00
Unit 3/42 Cruickshank Rd (2 Bed)	Staff Housing	\$ 140.00		\$ 160.00	\$ 140.00	\$ 20.00
Unit 4/42 Cruickshank Rd (2 Bed)	Staff Housing	\$ 140.00		\$ 160.00	\$ 140.00	\$ 20.00
JV Family Houses						
12 White St		\$ 200.00		\$ 200.00	\$ 190.00	\$ 10.00
6 Lansdell St (Low Income)	Staff Housing	\$ 200.00		\$ 200.00	\$ 190.00	\$ 10.00

Shire of Mukinbudin

Schedule of Fees & Charges 2022/23

SERVICE	GST RATE	2022/23			2021/22	VARIANCE
		NET	TAX	TOTAL	TOTAL	
Community Amenities						
Sanitation Charges NB: No Pensioner discounts						
Domestic Avon Refuse Collection (year) Weekly collection		\$ 200.00	\$ -	\$ 200.00	\$ 175.00	\$ 25.00
Domestic Avon Recycling Collection (year) F/N collection		\$ 175.00	\$ -	\$ 175.00	\$ 150.00	\$ 25.00
Commercial Avon Refuse Collection (year) Weekly collection		\$ 200.00	\$ -	\$ 200.00	\$ 175.00	\$ 25.00
Commercial Avon Recycling Collection (year) F/N collection		\$ 175.00	\$ -	\$ 175.00	\$ 150.00	\$ 25.00
Cemetery Fees						
Burial Adult	10%	\$ 1,090.91	\$ 109.09	\$ 1,200.00	\$ 1,060.00	\$ 140.00
Child	10%	\$ 636.36	\$ 63.64	\$ 700.00	\$ 645.00	\$ 55.00
Infant	10%	\$ 636.36	\$ 63.64	\$ 700.00	\$ 645.00	\$ 55.00
Burial (2nd Interment) Adult	10%	\$ 1,090.91	\$ 109.09	\$ 1,200.00	\$ 1,060.00	\$ 140.00
Child	10%	\$ 636.36	\$ 63.64	\$ 700.00	\$ 645.00	\$ 55.00
Infant	10%	\$ 636.36	\$ 63.64	\$ 700.00	\$ 645.00	\$ 55.00
Niche Wall Insertion Single	10%	\$ 145.45	\$ 14.55	\$ 160.00	\$ 160.00	\$ -
Double	10%	\$ 172.73	\$ 17.27	\$ 190.00	\$ 190.00	\$ -
Monument Fee	10%	\$ 30.00	\$ 3.00	\$ 33.00	\$ 33.00	\$ -
Plot Reserve Fee/Niche Wall Reserve Fee non refundable/deductible	10%	\$ 46.36	\$ 4.64	\$ 51.00	\$ 51.00	\$ -
Funerals held on a Saturday, Sunday or Public Holiday will be subject to a cost recovery charge.						
Permission for Exhumation		\$ 172.73	\$ 17.27	\$ 190.00	\$ 190.00	\$ -
Re-opening of grave for exhumation		\$ 472.73	\$ 47.27	\$ 520.00	\$ 520.00	\$ -
Re-internment in grave after exhumation		\$ 963.64	\$ 96.36	\$ 1,060.00	\$ 1,060.00	\$ -
Swimming Pool Entrance Fees						
Adult	10%	\$ 3.64	\$ 0.36	\$ 4.00	\$ 4.00	\$ -
Child*	10%	\$ 2.27	\$ 0.23	\$ 2.50	\$ 2.50	\$ -
Senior	10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
Spectators	10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
Children Under 4 years				Free	Free	
Season Ticket Family (Includes a Maximum of two adults**, up to 4 children*)	10%	\$ 181.82	\$ 18.18	\$ 200.00	\$ 200.00	\$ -
Season Ticket (per each additional child*)	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Season Ticket Adult	10%	\$ 72.73	\$ 7.27	\$ 80.00	\$ 80.00	\$ -
Season Ticket Child (school age)*	10%	\$ 63.64	\$ 6.36	\$ 70.00	\$ 70.00	\$ -
Season Ticket Senior	10%	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00	\$ -
After 31 December 1/2 Season ticket available at 50% of Season Cost						
<i>* Children must be currently attending school to qualify for children's rates; ** One grandparent/carer only may be substituted for one parent/carer only</i>						

Shire of Mukinbudin

Schedule of Fees & Charges 2022/23

SERVICE	GST RATE	2022/23			2021/22	VARIANCE	
		NET	TAX	TOTAL	TOTAL		
Recreation & Culture							
<u>Annual Recreation Ground Fees</u>							
Football Club	10%	\$ 2,167.27	\$ 216.73	\$ 2,384.00	\$ 2,270.00	\$ 114.00	
Bowling Club	10%	\$ 2,167.27	\$ 216.73	\$ 2,384.00	\$ 2,270.00	\$ 114.00	
Junior Cricket Club		\$ 181.82	\$ 18.18	\$ 200.00		\$ 200.00	
Basketball Club	10%	\$ 1,090.91	\$ 109.09	\$ 1,200.00	\$ 1,145.00	\$ 55.00	
Netball Club	10%	\$ 1,090.91	\$ 109.09	\$ 1,200.00	\$ 572.00	\$ 628.00	
Tennis Club	10%	\$ 545.45	\$ 54.55	\$ 600.00	\$ 572.00	\$ 28.00	
Hockey Club	10%	\$ 545.45	\$ 54.55	\$ 600.00	\$ 572.00	\$ 28.00	
<u>Sporting Complex Hire</u>							
<i>NB: All functions with alcohol - \$500 Bond CEO's Discretion</i>							
All venue Hire	per day	10%	\$ 181.82	\$ 18.18	\$ 200.00	\$ 185.00	\$ 15.00
	Per hour	10%	\$ 31.82	\$ 3.18	\$ 35.00	\$ 26.00	\$ 9.00
Kitchen Only	per day	10%	\$ 136.36	\$ 13.64	\$ 150.00	\$ 140.00	\$ 10.00
	Per hour	10%	\$ 27.27	\$ 2.73	\$ 30.00	\$ 26.00	\$ 4.00
<u>Memorial Hall</u>							
All venue Hire	Per Day	10%	\$ 136.36	\$ 13.64	\$ 150.00	\$ 300.00	-\$ 150.00
	Hourly	10%	\$ 27.27	\$ 2.73	\$ 30.00	\$ 40.00	-\$ 10.00
<i>NB: All functions with alcohol - \$500 Bond CEO's Discretion</i>							
Mukinbudin High School no charge for annual school production							
Trestles (each)	Qty 15	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
Chairs (each)	Qty 148	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
<u>Gymnasium</u>							
One Year Membership - Single		10%	\$ 127.27	\$ 12.73	\$ 140.00	\$ 140.00	\$ -
One Year Membership - Couple		10%	\$ 172.73	\$ 17.27	\$ 190.00	\$ 190.00	\$ -
Monthly Membership - Single			\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Gym Card Fee	First Time Member or Replacement	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Pensioner Discount 50% of normal Fee		10%		1/2 of normal fee			
<u>Other Cultural Services</u>							
ChildCare Centre	(Per lease agreement)						
Men's Shed	(Per lease agreement)						
CRC - Lease (Annually)	(Per lease agreement)						
Sandalwood Arts - Lease (Annually)	(Per lease agreement)						
Railway Station - Pop Up Shop							
Shopkeeper	Per Week	10%	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00	
Brand Displayers	Per Week	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	

Shire of Mukinbudin

Schedule of Fees & Charges 2022/23

SERVICE	GST RATE	2022/23			2021/22	VARIENCE	
		NET	TAX	TOTAL	TOTAL		
Events Kit		Hire Fees per item per duration (CEO discretion)					
Item	Number Available						
Marquee - 4m x 4m includes accessories	4	10%	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00	\$ -
*Tables - rectangle foldaway 1800 x 760	10	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Tables - round foldaway 1800 round	10	10%	\$ 6.36	\$ 0.64	\$ 7.00	\$ 7.00	\$ -
*Table trolleys	2	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Patio heaters incl. gas bottle	6	10%	\$ 40.00	\$ 4.00	\$ 44.00	\$ 44.00	\$ -
Festoon lighting 10m	3	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
Festoon lighting 20m	2	10%	\$ 13.64	\$ 1.36	\$ 15.00	\$ 15.00	\$ -
Fairy lights 25m	4	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Outdoor Tables (Round)	10	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Outdoor chairs - black, wicker plastic	50	10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
Event fabric - muslin	5 rolls	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
Event fabric - hessian 30m	4 rolls	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
Serving Kit - includes items listed below		10%	\$ 27.27	\$ 2.73	\$ 30.00	\$ -	\$ 30.00
Salad bowls - white	5	10%				\$ 1.00	-\$ 1.00
Various size stainless steel salad bowls	4					\$ 1.00	-\$ 1.00
Serving Platters - blue	3					\$ 1.00	-\$ 1.00
Serving platters - white rectangular	8					\$ 1.00	-\$ 1.00
Serving platter - square	4					\$ 0.50	-\$ 0.50
Round divided sauce dish	10					\$ 0.50	-\$ 0.50
Round condiment dish	10					\$ 0.50	-\$ 0.50
Cheese knife	7					\$ 0.50	-\$ 0.50
Cheese board	9					\$ 1.00	-\$ 1.00
Salad servers	10					\$ 0.50	-\$ 0.50
Aprons	6					\$ 0.50	-\$ 0.50
Cutlery (unlimited quantity)	Approx 200	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Crockery (unlimited quantity)	Approx 150	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Queue Barrier Bollards - 2m extension belt	12	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Heavy Duty Power Board	2	10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 1.00	\$ 1.00
Extension Leads	3	10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
Water cooler	1	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Esky - 120 litre	1	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Bar - Timber top IBC's	3	10%	\$ 27.27	\$ 2.73	\$ 30.00	\$ 30.00	\$ -
*Tableclothes - Black - Rectangle	28	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
*Tableclothes - Black - Round	11	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
<i>*These items are stored at the Sporting Complex and are available for free use when the Complex is hired. \$200 bond payable on hire of any item or at discretion of CEO</i>							

Shire of Mukinbudin

Schedule of Fees & Charges 2022/23

SERVICE	GST RATE	2022/23			2021/22	VARIANCE	
		NET	TAX	TOTAL	TOTAL		
Economic Services							
<u>Standpipes Water</u>							
Standpipe Key		\$ 200.00	\$ 20.00	\$ 220.00	\$ 220.00	\$ -	
Water minimum charge		\$ 10.00	\$ -	\$ 10.00	\$ 10.00	\$ -	
Water	per kilolitre (1,000L)	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -	
<u>Other Economic Services</u>							
Mukinbudin Café	See Lease Agreement (Weekly)	10%	\$ 336.36	\$ 33.64	\$ 370.00	\$ 345.00	\$ 25.00
Cnr Shadbolt St Bent St	See Lease Agreement (weekly)	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 45.00	-\$ 25.00
Industrial Unit-	See Lease Agreement (Weekly)	10%	\$ 168.18	\$ 16.82	\$ 185.00	\$ 185.00	\$ -
<u>Caravan Park</u>							
Casual use of CVP showers	per use		\$ 4.50	\$ 0.50	\$ 5.00	\$ 5.00	\$ -
Washing Machine	per use		\$ 5.40	\$ 0.60	\$ 6.00	\$ 6.00	\$ -
Clothes Dryer	per use		\$ 5.40	\$ 0.60	\$ 6.00	\$ 6.00	\$ -
**Pensioner Discount of 10% applies to all accommodation charges							
**Caravan and Motorhome Club of Aust Ltd members Discount of 10% applies on all charges							
Only one discount to apply							
Powered Site	per night	10%	\$ 31.82	\$ 3.18	\$ 35.00	\$ 30.00	\$ 5.00
Site without Power	per night	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 15.00	\$ 5.00
Railway Barracks	per night	10%	\$ 50.00	\$ 5.00	\$ 55.00	\$ 45.00	\$ 10.00
Park Units	per night	10%	\$ 113.64	\$ 11.36	\$ 125.00	\$ 120.00	\$ 5.00
House - Cruickshank	per night	10%	\$ 168.18	\$ 16.82	\$ 185.00	\$ 150.00	\$ 35.00
House - Wattoning	per night	10%	\$ 168.18	\$ 16.82	\$ 185.00	\$ 165.00	\$ 20.00
House - Beringbooding	per night	10%	\$ 168.18	\$ 16.82	\$ 185.00	\$ 150.00	\$ 35.00
Extra people over 4 persons	per person, per night	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
<u>Community Bus</u>							
Community Bus – per kilometre	Community Group	10%	\$ 1.14	\$ 0.11	\$ 1.25	\$ 1.25	\$ 0.00
Community Bus – per kilometre	Community Group	10%	\$ 1.64	\$ 0.16	\$ 1.80	\$ 1.40	\$ 0.40
Community Bus – per kilometre	Private Hire / Commercial	10%	\$ 2.00	\$ 0.20	\$ 2.20	\$ 1.95	\$ 0.25
up to 200km then a reduced rate per km 2/3rds of the fee							
Cleaning Charge (if not clean)			\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00	N/A

Shire of Mukinbudin

Schedule of Fees & Charges 2022/23

SERVICE	GST RATE	2022/23			2021/22	VARIANCE	
		NET	TAX	TOTAL	TOTAL		
Private Works							
Plant	(unless specified Wet Hire)						
Grader	Per hour	10%	\$ 181.82	\$ 18.18	\$ 200.00	\$ 200.00	\$ -
Side Tipping Truck & Trailer	Per hour	10%	\$ 154.55	\$ 15.45	\$ 170.00	\$ 170.00	\$ -
Water Truck (14,000 ltrs)	Per hour	10%	\$ 122.73	\$ 12.27	\$ 135.00	\$ 135.00	\$ -
Front End Loader (3.3m3 bucket)	Per hour	10%	\$ 140.91	\$ 14.09	\$ 155.00	\$ 155.00	\$ -
Vibe Steel Roller	Per hour	10%	\$ 104.55	\$ 10.45	\$ 115.00	\$ 115.00	\$ -
Small Tractor	Per hour	10%	\$ 109.09	\$ 10.91	\$ 120.00	\$ 120.00	\$ -
Skid Steer Loader	Per hour	10%	\$ 118.18	\$ 11.82	\$ 130.00	\$ 130.00	\$ -
Backhoe	Per hour	10%	\$ 122.73	\$ 12.27	\$ 135.00	\$ 135.00	\$ -
Tree Planter (dry hire)	Per Day	10%	\$ 150.00	\$ 15.00	\$ 165.00	\$ 77.00	\$ 88.00
<i>Labour Rate per hour</i>	Per Hour	10%	\$ 72.73	\$ 7.27	\$ 80.00	\$ 80.00	\$ -
Trailer Mounted Toilet	Per Day exc Weekends	10%	\$ 68.18	\$ 6.82	\$ 75.00	\$ 75.00	\$ -
	Per Weekend		\$ 131.82	\$ 13.18	\$ 145.00	\$ 145.00	\$ -
Portable Traffic Lights (Pair)	Per Day	10%	\$ 100.00	\$ 10.00	\$ 110.00	\$ 110.00	\$ -
Bond	CEO discretion		\$ 454.55	\$ 45.45	\$ 500.00	\$ 500.00	\$ -
82KVA Diesel - 3 Phase Trailer Mounted	Per Day per 24hrs prorate	10%	\$ 181.82	\$ 18.18	\$ 200.00	\$ 100.00	\$ 100.00
23KVA Diesel - 3 Phase	Per Day	10%	\$ 90.91	\$ 9.09	\$ 100.00	\$ 55.00	\$ 45.00
5 KVA Petrol - single Phase	Per Day	10%	\$ 50.00	\$ 5.00	\$ 55.00	\$ 55.00	\$ -
2.2KVA Petrol - Honda Single Phase	Per Day	10%	\$ 50.00	\$ 5.00	\$ 55.00		
Multi Tyre Roller	Per Day**	10%	\$ 200.00	\$ 20.00	\$ 220.00	\$ 220.00	\$ -
Vibe Roller	Per Day**	10%	\$ 200.00	\$ 20.00	\$ 220.00	\$ 220.00	\$ -
	**Rollers only hired other local Governments						
Materials*	<i>minimum charge two (2) cubic metres</i>						
Brickies Sand (White)		10%	\$ 127.27	\$ 12.73	\$ 140.00	\$ 95.00	\$ 45.00
Compaction Sand (Yellow)		10%	\$ 50.00	\$ 5.00	\$ 55.00	\$ 30.00	\$ 25.00
Gravel		10%	\$ 50.00	\$ 5.00	\$ 55.00	\$ 30.00	\$ 25.00
Blue Metal		10%	\$ 127.27	\$ 12.73	\$ 140.00	\$ 90.00	\$ 50.00
Mulch - Natural		10%	\$ 40.00	\$ 4.00	\$ 44.00	\$ 40.00	

* Plant hire charge for delivery outside of the Mukinbudin townsite, which is charged out as above

Shire of Mukinbudin

Schedule of Fees & Charges 2022/23

SERVICE	GST RATE	2022/23			2021/22	VARIANCE
		NET	TAX	TOTAL	TOTAL	
Health/ Building / Town Planning						
Smoke alarms Part 8 Div 3 Reg 61 (3)(b)			maximum	\$ 179.40	\$ 179.40	\$ -
Building Construction Industry Training Levy		0.2% x value of work OVER the value of \$20,000				
Building Fees - Building Regulations 2012						
(i) Residential Class 1 & 10		0.19% x value of work (incl GST) minimum \$110.00			\$ 110.00	-\$ 110.00
(ii) Non Residential Class 10 farm storage shed		0.19% x value of work (incl GST) minimum \$110.00			\$ 110.00	-\$ 110.00
(iii) Commercial Class 2 & 9		0.09% x value of work (incl GST) minimum \$110.00			\$ 110.00	-\$ 110.00
(iv) Application to extend duration of building permit					\$110.00	\$ -
(v) Amended Plans - <i>Minor</i>					\$110.00	\$ -
Building Services Levy (BSL) - value < \$45,000					\$61.65	\$ -
Building Services Levy (BSL) - value > \$45,000		0.137% x Value of work				
Building Construction Industry Training Levy		0.2% x value of work OVER the value of \$20,000				
Building Permit Application <i>Uncertified</i>						
(i) Residential Class 1 & 10 (sheds, pools, mast and the like)		0.32% x value of work (inc GST) minimum \$110.00			\$ 110.00	\$ -
(ii) Non Residential Class 10 farm storage shed		0.32% x value of work (inc GST) minimum \$110.00			\$ 110.00	\$ -
(iii) Application to extend duration of building permit					\$ 110.00	\$ -
(iv) Amended Plans - <i>Minor</i>					\$ 110.00	\$ -
Building Services Levy (BSL) - Value < \$45,000		\$		61.65	\$ 61.65	\$ -
Building Services Levy (BSL) - Value > \$45,000		0.137% x Value of work				
Demolition Permit Application						
C (i) Class 1 & 10		\$110.00 per building > 40m2			\$ 110.00	\$ -
(ii) Class 2 & 9		\$110.00 per storey			\$ 110.00	\$ -
(iii) Application to extend duration of demolition permit					\$ 110.00	\$ -
Building Services Levy (BSL) - value < \$45,000					\$ 61.65	\$ -
Building Services Levy (BSL) - value > \$45,000		0.137% x Value of work				
Building Approval Certificate Application						
(i) Unauthorised building work		0.38% x value of work minimum of \$110.00				
(ii) No unauthorised building work					\$ 110.00	\$ -
(iii) Strata Scheme Registration, Plan of subdivision Class 1 & 10		\$10.80 for each strata unit but not less than \$107.70			\$10.60	\$ -
(iv) Extension of time permit is valid					\$ 110.00	\$ -

Shire of Mukinbudin

Schedule of Fees & Charges 2022/23

SERVICE	GST RATE	2022/23			2021/22	VARIANCE
		NET	TAX	TOTAL	TOTAL	
Building Services Levy (BSL)						
(v) Approved building work section 47, 49, 50, 52 <\$45,000				\$ 61.65	\$ 61.65	\$ -
(vi) Approved building work section 47, 49, 50, 52 >\$45,000				\$ 61.65	\$ 61.65	\$ -
(vii) Unauthorised building work section 51 ,<45,000				\$ 123.30	\$ 123.30	\$ -
(viii) Unauthorised building work section 51 >\$45,000			0.274% of value work		0.274% of value work	
Applications for occupancy permits, building approval certificates						
1 Application for an occupancy permit for a completed building				\$ 110.00	\$ 110.00	\$ -
2 Application for a temporary occupancy permit for an incomplete building				\$ 110.00	\$ 110.00	\$ -
3 Application for modification of an occupancy permit for additional use of a building on a temporary basis				\$ 110.00	\$ 110.00	\$ -
4 Application for a replacement occupancy permit for a permanent change of the building's use, classification				\$ 110.00	\$ 110.00	\$ -
5 Application for an occupancy permit of building approval certificate for registration of strata scheme, plan of re-subdivision				\$10.80 for each strata unit but not less than \$107.70	\$ 10.80	
6 Application for an occupancy permit for a building in respect of which unauthorised work as been done <i>Estimated value including GST</i>				0.18% but not less than \$110.00	0.18%	
7 Application for a building approval certificate for a building in respect of which unauthorised work has been done <i>Estimated value including GST</i>				0.38% but not less than \$110.00	0.18% but not less than \$96	
8 Application to replace an occupancy for an existing building				\$ 110.00	\$ 110.00	\$ -
Planning and Health Fees effective 1 July 2014						
<u>Sewerage</u> Health Act 1911; Health (Treatment of Sewerage and Disposal of Effluent and liquid Waste) Regulations 1979 (Regs 4 & 4A)						
Local Government Application Fee (paid to local government)		\$ 118.00	\$ -	\$ 118.00	\$ 118.00	\$ -
AND (when EDPH approval is required)						

Shire of Mukinbudin

Schedule of Fees & Charges 2022/23

SERVICE	GST RATE	2022/23			2021/22	VARIANCE
		NET	TAX	TOTAL	TOTAL	
Health Department of WA Application Fee						
(a) With a Local Government Report		\$ 35.00	\$ -	\$ 56.00	\$ 56.00	\$ -
(b) Without a Local Government Report		\$ 118.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Local Government Report Fee (set by local government)		\$ 118.00	\$ -	\$ 118.00	\$ 118.00	\$ -
Fee for the Grant of a Permit to Use an Apparatus (when application is approved) (including all inspections)		\$ 118.00	\$ -	\$ 118.00	\$ 118.00	\$ -
<u>Swimming Pool Inspection - 53(2) of the Building Regulations 2012</u>						
4 yearly pool fence inspection		\$ 55.00	\$ -	\$ 57.45	\$ 57.45	\$ -
Planning Fees - Planning and Development Regulations 2009						
Due to the range and type of planning fees all applications need to be presented to the Shire office on a case by case basis to determine fees payable.						
The Planning fees are set out in the Western Australian Planning Commission Planning Bulletin. Presently Planning Bulletin No 93/2013 effective 1 July 2013						
BSL changes gazetted 1 July 2015						

9.3 Chief Executive Officer's Reports

Nil

10. Elected Members Motions of which previous notice has been given

10.1 Nil

11. Urgent Business Approved by Person Presiding or by Decision

11.1 Nil

12. Closure of Meeting

12.1 The Chairperson thanked Elected Members and Staff for attending and declared the meeting closed at 4.14pm.



DECLARATION

I declare that these minutes of the Special Meeting of Council held on the 23rd August 2022 were confirmed at the Ordinary Meeting of Council held on 27th September 2022.

Signed: _____

Being the person presiding at the meeting at which these minutes were confirmed.

Date: 27th October 2022