



Shire of Mukinbudin Special Meeting of Council

AGENDA

Special Meeting to be held in Council Chambers at
15 Maddock Street, Mukinbudin
Commencing at 7.30pm Tuesday 27th August 2019

Dirk Sellenger
CHIEF EXECUTIVE OFFICER



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In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by a member or officer of the Shire of Mukinbudin during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Mukinbudin. The Shire of Mukinbudin warns that anyone who has any application lodged with the Shire of Mukinbudin must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Mukinbudin in respect of the application.

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

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 - 13.1 Closure of Meeting

AGENDA

Agenda of the Special Meeting of Council to be held in Council Chambers, Maddock Street, Mukinbudin on 27th August 2019.

1. Declaration of Opening

1.1 The Shire President to declare the Meeting open at ____

2. Public Question Time (min 15 minutes)

2.1 Response to previous questions taken on notice.
Nil

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

The Shire President will declare public question time open.

2.3 Declaration of public question time closed

The Shire President will declare public question time closed.

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

3.1 Present:
3.1.1

3.2 Apologies:
3.2.1

3.3 On leave of absence:
3.3.1

3.4 Staff:
3.4.1

3.5 Visitors:

3.6 Applications for leave of absence:
3.6.1 Request for leave of absence

4. Petitions, deputations and presentations

4.1 Petitions

4.2 Deputations

4.3 Presentations

5. Announcements by the Presiding person without discussion

5.1

6. Confirmation of the Minutes of previous meeting

6.1

N/A

7.1 Finance

7.1.1 Proposed Schedule of Fees & Charges 2019/2020	
Location:	Mukinbudin
File Ref:	ADM 016
Applicant:	Dirk Sellenger – Chief Executive Officer
Date:	26 August 2019
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger – Chief Executive Officer Ed Nind – Finance Manager
Author:	Louise Sellenger - Senior Finance Officer
Voting Requirements:	Absolute Majority
Documents Attached:	Schedule of Fees & Charges 2019/2020 (6 Pages)
Documents Tabled:	Nil

Summary

To present Council with the proposed Fees & Charges for 2019/20 for approval.

Background Information

Previous presentation of the fees and charges presented to council on 20 August 2019. Concerns over housing rental income were raised and the fees and charges presented were not adopted.

Officer Comment

General

Each year Council is required to review the annual fees and charges which are incorporated into the Annual Budget Document. Fees and Charges for a small Wheatbelt Shire such as Mukinbudin represent a very small portion of income on a percentage basis of the total annual income. In a lot of cases, budgeted income amounts for 2019/20 have remained the same as 2018/19, meaning any increases in additional revenue will have a minimal impact.

The 2019/20 Schedule of Fees and Charges have been reviewed and prepared by the Administration to include, but not limited to, the following changes:

- A general increase in 2% across the fees and charges to account for CPI.
- Update of Statutory Health & Building Fees & Charges.
- Swimming Pool Admissions, Events Kit Hire charges, District Club accounting service charges and Caravan Park accommodation fees have remained the same.
- Review and Update of Plant and Material Charges; Set hourly rate for Labour hire of \$55.00
- Gym Membership – removal of ½ yearly and weekly membership replaced with monthly membership for single only.
- Gym Bond – removal of the Bond fee, replaced with Card fee for first time members and replace of lost card.
- Photocopying and other similar Admin charges reduced to match current CRC charges.
- Mobility Scooter (Gopher) hire charges increased to \$70 per week.
- Inclusion of sales of reprinted history book at \$30 per book (plus postage if required).
- All housing rents reviewed to adhere to what is perceived to be market value.

Market Value Housing Rent Determination

Subsequent to the presentation of the 2019-2020 Fees and Charges to council on the methodology of determining the housing rental being charged and to be charged was reviewed.

The market value for rental in Merredin and Northam for June 2019 was been investigated and the results are as follows:

- Merredin 3 bedroom \$280
- Northam 2 bedroom \$250
- Northam 3 bedroom \$275
- Northam 4 bedroom \$345

These values along with the size and condition of our properties has been used to determine the “Market Value” for our properties in Mukinbudin.

These values are used to determine the starting point for any rental agreement and would apply to any tenant if no other agreement or conditions were applicable. A list giving the Mukinbudin “Market Value” is below.

Shire of Mukinbudin Rental Properties Market Value

<u>Staff & Community Housing</u>	<u>Current Use</u>	<u>Market Value</u>
5 Cruickshank Rd	Staff Housing	\$ 250.00
11 Cruickshank Rd	GROH - Lease Agreement	\$ 375.00
15 Cruickshank Road	Staff Housing - Per employment Contract	\$ 375.00
1 Salmon Gum Alley	Community Housing	\$ 375.00
4 Salmon Gum Alley	Staff Housing - Per employment Contract	\$ 250.00
12 Salmon Gum Alley	Community Housing - Lease Agreement	\$ 375.00
25A Calder St	Community Housing	\$ 200.00
25B Calder St	Community Housing	\$ 200.00
8 Gimlett Way	GROH - Lease Agreement	\$ 400.00
12 Gimlett Way	GROH - Lease Agreement	\$ 400.00
4 Earl Drive	GROH - Lease Agreement	\$ 400.00
<u>Aged Units</u>		
Units 1 & 2 Maddock St (2 bed)		\$ 110.00
Unit 3 Maddock St (1 Bed)		\$ 110.00
Unit 4 Maddock St (1 Bed)		\$ 110.00
Unit 5 Maddock St (1 Bed)		\$ 110.00
Unit 6 Maddock St (1 Bed)		\$ 110.00
Unit 7 Maddock St (1 Bed)		\$ 110.00
Unit 8 Maddock St (1 Bed)	Staff Housing	\$ 110.00
Unit 9 Maddock St (2 bed)		\$ 120.00
Unit 10 Ferguson St (2 Bed)		\$ 120.00
<u>Shire Independent Living Units</u>		
Unit 11 Ferguson St (2 Bed)	Staff Housing	\$ 155.00
Unit 12 Maddock St (2 Bed)		\$ 155.00
<u>JV Units</u>		
Unit 1/42 Cruickshank Rd (1 Bed)		\$ 120.00
Unit 2/42 Cruickshank Rd (1 Bed)		\$ 120.00
Unit 3/42 Cruickshank Rd (2 Bed)	Staff Housing	\$ 140.00
Unit 4/42 Cruickshank Rd (2 Bed)	Staff Housing	\$ 140.00
<u>JV Family Houses</u>		
12 White St		\$ 160.00
6 Lansdell St (Low Income)	Staff Housing	\$ 150.00

Please note that these are the “Market Value” only. The rental actually charged may vary depending on Joint Venture agreements, Lease agreement with Department of Housing and council policy for staff housing (50% of rent).

Strategic & Social Implications

It is essential that all aspects are considered when Council sets the fees and charges. These include the demographic of the community, the ability to pay and the level and standard of service we as a Shire can provide to our community.

Consultation

Dirk Sellenger – Chief Executive Officer

Ed Nind – Finance Manager

Nola Comerford-Smith – Administration Manager

Neighbouring Shire CEOs and Finance Staff

Statutory Environment

Local Government Act 1995,

Local Government (Financial Management) Regulations 1996

Policy Implications

Nil

Financial Implications

Levels of income from Fees and Charges to be raised.

OFFICER RECOMMENDATION

Council Decision Number –

Moved:

Seconded:

That Council adopts the Proposed Schedule of Fees and Charges for 2019/20, as presented and incorporate this document with the 2019/20 Budget as required.

Carried: /

Schedule of Fees & Charges 2019/20

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SERVICE	GST RATE	2019/20			2018/19	VARIANCE
		NET	TAX	TOTAL	TOTAL	
Administration						
<u>Photocopying - Black & White</u>						
Single Sided A4	10%	\$ 0.36	\$ 0.04	\$ 0.40	\$ 2.10	-\$ 1.70
Double Sided A4	10%	\$ 0.55	\$ 0.05	\$ 0.60	\$ 2.20	-\$ 1.60
Single Sided A3	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 2.20	-\$ 1.20
Double Sided A3	10%	\$ 1.09	\$ 0.11	\$ 1.20	\$ 2.30	-\$ 1.10
<u>Photocopying - Colour</u>						
Single Sided A4	10%	\$ 1.36	\$ 0.14	\$ 1.50	\$ 2.20	-\$ 0.70
Double Sided A4	10%	\$ 1.64	\$ 0.16	\$ 1.80	\$ 3.00	-\$ 1.20
Single Sided A3	10%	\$ 2.73	\$ 0.27	\$ 3.00	\$ 3.00	\$ -
Double Sided A3	10%	\$ 3.18	\$ 0.32	\$ 3.50	\$ 3.50	\$ -
Binding (inc. plastic cover)	10%	\$ 5.45	\$ 0.55	\$ 6.00	\$ 6.00	\$ -
Agenda Fee - Printed and Bound	10%		At cost		\$ 35.00	-\$ 35.00
District Club Accounting services	10%	\$ 2,000.00	\$ 200.00	\$ 2,200.00	\$ 2,200.00	\$ -
Map Sales	10%	\$ 14.09	\$ 1.41	\$ 15.50	\$ 15.50	\$ -
Electoral Rolls	10%	\$ 25.45	\$ 2.55	\$ 28.00	\$ 28.00	\$ -
Rates Enquiry (order & requisitions)	10%	\$ 90.91	\$ 9.09	\$ 100.00	\$ 65.00	\$ 35.00
Rates Instalment Fee - per instalment notice after the first instalment		\$ 13.64	\$ 1.36	\$ 15.00	\$ 15.00	\$ -
Interest on Instalment Plan				6%	6%	\$ -
Interest on Unpaid Rates				11%	11%	\$ -
Mukinbudin Number Plates (DOT set fee)	10%	\$ 181.82	\$ 18.18	\$ 200.00	\$ 200.00	\$ -
Mukinbudin Number Plates (retained by Shire)	10%	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00	\$ -
RAMS Number Plates (DOT set Fee)	10%	\$ 181.82	\$ 18.18	\$ 200.00	\$ 200.00	\$ -
RAMS Number Plates (Payable to the footy club)	10%	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00	\$ -
Key Bonds Placed				\$ 50.00	\$ 50.00	\$ -
PA System Hire - per day	10%	\$ 60.00	\$ 6.00	\$ 66.00	\$ 65.00	\$ 1.00
Sale of Shire Logo Bumper Stickers	10%	\$ 3.64	\$ 0.36	\$ 4.00		
Shire Chambers Hire - per day (State and Federal Elections)	10%	\$ 324.55	\$ 32.45	\$ 357.00	\$ 350.00	\$ 7.00
Electronic scanning & email (per scan/email)	10%	\$ 2.73	\$ 0.27	\$ 3.00	\$ 3.00	\$ -
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%	\$ 45.45	\$ 4.55	\$ 50.00	\$ 45.00	\$ 5.00
Impound Fee	10%	\$ 100.00	\$ 10.00	\$ 110.00	\$ 55.00	\$ 55.00
Sustenance Fee (per day)	10%	\$ 27.27	\$ 2.73	\$ 30.00	\$ 15.00	\$ 15.00
Hire of Cat Trap (per day)	10%	\$ 22.73	\$ 2.27	\$ 25.00	\$ 5.00	\$ 20.00
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)						
Registration of Cat (3 Years)		\$ 42.50	\$ -	\$ 42.50	\$ 42.50	\$ -
Regisration 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	\$ -	\$ 100.00	\$ 100.00	\$ -
Fines			as per regulations		same	
Other Welfare						
Weekly Hire of Mobility Scooter COD	10%	\$ 63.64	\$ 6.36	\$ 70.00	\$ 44.00	\$ 26.00
* If invoiced minimum hire is four weeks						

Schedule of Fees & Charges 2019/20

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SERVICE		GST RATE	2019/20			2018/19	VARIANCE
			NET	TAX	TOTAL	TOTAL	
Housing							
<u>Staff & Community Housing</u>					Per week	Per week	
5 Cruickshank Rd	Staff Housing		\$ 184.00		\$ 250.00	\$ 180.00	\$ 70.00
11 Cruickshank Rd	GROH - Lease Agreement		\$ 375.00		\$ 375.00	\$ 290.00	\$ 85.00
15 Cruickshank Road	Staff Housing - Per employment Contract		N/A		N/A	\$ 260.00	N/A
25 Cruickshank Rd	Short Term Rental - Per night		\$ 136.36	\$ 13.64	\$ 150.00	\$ 170.00	-\$ 20.00
1 Salmon Gum Alley	Community Housing		\$ 275.00		\$ 275.00	\$ 260.00	\$ 15.00
4 Salmon Gum Alley	Works Supervisor		\$ -		\$ -	\$ -	\$ -
4 Salmon Gum Alley	Staff Housing - Per employment Contract		N/A		N/A	\$ 170.00	N/A
12 Salmon Gum Alley	Community Housing - Lease Agreement		\$ 375.00		\$ 375.00	\$ 375.00	\$ -
8 Lansdell St Furnished	Short Term Rental - Per night		\$ 136.36	\$ 13.64	\$ 150.00	\$ 170.00	-\$ 20.00
8 Lansdell St Furnished	Short Term Rental - Per week		\$ 727.27	\$ 72.73	\$ 800.00	\$ 770.00	\$ 30.00
25A Calder St	Community Housing		\$ 200.00		\$ 200.00	\$ 130.00	\$ 70.00
25B Calder St	Community Housing		\$ 200.00		\$ 200.00	\$ 130.00	\$ 70.00
8 Gimlett Way	GROH - Lease Agreement		\$ 653.00		\$ 653.00	\$ 650.00	\$ 3.00
12 Gimlett Way	GROH - Lease Agreement (Future)		\$ 653.00		\$ 653.00	\$ -	\$ 653.00
4 Earl Drive	GROH - Lease Agreement (Future)		\$ 653.00		\$ 653.00	\$ -	\$ 653.00
* Please note fees listed for rent are for market value. Staff members get a 50% subsidy on rent unless otherwise stated in contract							
<u>Aged Units</u>					Per week	Per week	
Units 1 & 2 Maddock St (2 bed)			\$ 110.00		\$ 110.00	\$ 110.00	\$ -
Unit 3 Maddock St (1 Bed)			\$ 110.00		\$ 110.00	\$ 110.00	\$ -
Unit 4 Maddock St (1 Bed)			\$ 110.00		\$ 110.00	\$ 110.00	\$ -
Unit 5 Maddock St (1 Bed)			\$ 110.00		\$ 110.00	\$ 100.00	\$ 10.00
Unit 6 Maddock St (1 Bed)			\$ 110.00		\$ 110.00	\$ 100.00	\$ 10.00
Unit 7 Maddock St (1 Bed)			\$ 110.00		\$ 110.00	\$ 100.00	\$ 10.00
Unit 8 Maddock St (1 Bed)	Staff Housing		\$ 110.00		\$ 110.00	\$ 100.00	\$ 10.00
Unit 9 Maddock St (2 bed)			\$ 120.00		\$ 120.00	\$ 120.00	\$ -
Unit 10 Ferguson St (2 Bed)			\$ 120.00		\$ 120.00	\$ 120.00	\$ -
<u>Shire Independent Living Units</u>							
Unit 11 Ferguson St (2 Bed)	Staff Housing		\$ 115.50		\$ 155.00	\$ 155.00	\$ -
Unit 12 Maddock St (2 Bed)			\$ 115.50		\$ 155.00	\$ 155.00	\$ -
<u>JV Units</u>					Per week	Per week	
Unit 1/42 Cruickshank Rd (1 Bed)			\$ 120.00		\$ 120.00	\$ 120.00	\$ -
Unit 2/42 Cruickshank Rd (1 Bed)			\$ 120.00		\$ 120.00	\$ 120.00	\$ -
Unit 3/42 Cruickshank Rd (2 Bed)	Staff Housing		\$ 90.00		\$ 140.00	\$ 140.00	\$ -
Unit 4/42 Cruickshank Rd (2 Bed)	Staff Housing		\$ 90.00		\$ 140.00	\$ 140.00	\$ -
<u>JV Family Houses</u>							\$ -
12 White St			\$ 160.00		\$ 160.00	\$ 160.00	\$ -
6 Lansdell St (Low Income)	Staff Housing		\$ 150.00		\$ 150.00	\$ 150.00	\$ -
* Please note fees listed for rent are for market value. Actual rent for aged units and joint venture housing are assessed on income as per the joint venture housing agreement							
<u>Other</u>							
Caravan Park Long term Rental Ventris per week	10%		\$ 59.09	\$ 5.91	\$ 65.00	\$ 60.00	\$ 5.00
Industrial Unit Strugnell Street	10%		\$ 158.18	\$ 15.82	\$174.00	\$170.00	\$ 4.00
Community Amenities							
<u>Sanitation Charges</u>							
Domestic Avon Refuse Collection (year) Weekly collection			\$ 170.00	\$ -	\$ 170.00	\$ 165.00	\$ 5.00
Domestic Avon Recycling Collection (year) F/N collection			\$ 145.00	\$ -	\$ 145.00	\$ 140.00	\$ 5.00
Commercial Avon Refuse Collection (year) Weekly collection			\$ 170.00	\$ -	\$ 170.00	\$ 165.00	\$ 5.00
Commercial Avon Recycling Collection (year) F/N collection			\$ 145.00	\$ -	\$ 145.00	\$ 140.00	\$ 5.00
NB: No Pensioner discounts							\$ -
Health/ Building / Town Planning							
Smoke alrms Part 8 Div 3 Reg 61 (3)(b)				maximum	\$ 179.40	\$ 179.40	\$ -
Planning, BRB and Health Fees effective 1 July 2014							
Building Construction Industrv Training Levy			0.2% x value of work OVER the value of \$20,000				

Schedule of Fees & Charges 2019/20

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SERVICE	GST RATE	2019/20			2018/19	VARIANCE
		NET	TAX	TOTAL	TOTAL	
Building Fees - Building Regulations 2012						
(i) Residential Class 1 & 10		0.19% x value of work (incl GST) minimum \$105.00		\$	97.70	-\$ 97.70
(ii) Non Residential Class 10 farm storage shed		0.19% x value of work (incl GST) minimum \$105.00		\$	97.70	-\$ 97.70
(iii) Commercial Class 2 & 9		0.09% x value of work (incl GST) minimum \$105.00		\$	97.70	-\$ 97.70
(iv) Application to extend duration of building permit					\$105.00	\$ 7.30
(v) Amended Plans - <i>Minor</i>					\$105.00	\$ 7.30
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 Uncertified						
(i) Residential Class 1 & 10 (sheds, pools, mast and the like)		0.32% x value of work (inc GST) minimum \$105.00		\$	97.70	\$ 1.70
(ii) Non Residential Class 10 farm storage shed		0.32% x value of work (inc GST) minimum \$105.00		\$	97.70	\$ 1.70
(iii) Application to extend duration of building permit				\$	105.00	\$ 7.30
(iv) Amended Plans - <i>Minor</i>				\$	105.00	\$ 7.30
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		\$105.00 per building > 40m2		\$	97.70	\$ 1.70
(ii) Class 2 & 9		\$105.00 per storey		\$	97.70	\$ 1.70
(iii) Application to extend duration of demolition permit				\$	105.00	\$ 7.30
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 \$105.00		\$	105.00	\$ 7.30
(ii) No unauthorised building work						
(iii) Strata Scheme Registration, Plan of subdivision Class 1 & 10		\$10.80 for each strata unit but not less than \$107.70			\$10.60 for each, but not less than \$105.80	
(iv) Extension of time permit is valid				\$	105.00	\$ 7.30
Building Services Levy (BSL)						
(v) Approved building work section 47, 49, 50, 52 <\$45,000				\$	61.65	\$ -
(vi) Approved building work section 47, 49, 50, 52 >\$45,000				\$	61.65	\$ -
(vii) Unauthorised building work section 51 , \$45,000				\$	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				\$	105.00	\$ 7.30
1 Application for an occupancy permit for a completed building				\$	105.00	\$ 7.30
2 Application for a temporary occupancy permit for an incomplete building				\$	105.00	\$ 7.30
3 Application for modification of an occupancy permit for additional use of a building on a temporary basis				\$	105.00	\$ 7.30
4 Application for a replacement occupancy permit for a permanent change of the building's use, classification				\$	105.00	\$ 7.30
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			\$10.60 for each, but not less than \$105.80	
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 \$105.00			0.18% but not less than \$96	
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 \$105.00			0.18% but not less than \$96	
8 Application to replace an occupancy permit for an existing building				\$	105.00	\$ 7.30
Planning and Health Fees effective 1 July 2014						
Division 3 - Other Applications						
1. Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)				\$	2,160.15	\$ -
Other fees and charges						
Building inspection service fees per hour		\$120 plus \$0.91 per kilometre staff time travelled			\$120 plus \$0.91 per km	
NB: Whole of Mukinbudin district exempt from requirements for permit for Class 10 building or incidental structure.						
However building permits required for other than class 10 or incidental structures.						
Sewerage						
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	\$ -
AND (when EDPH approval is required)						
Health Department of WA Application Fee						
(a) With a Local Government Report	\$	35.00	\$ -	\$	56.00	\$ -
(b) Without a Local Government Report	\$	118.00	\$ -	\$	110.00	\$ -
Local Government Report Fee (set by local government)	\$	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	\$ -
Swimming Pool Inspection - 53(2) of the Building Regulations 2012						
4 yearly pool fence inspection	\$	55.00	\$ -	\$	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 at Council were from Australian Planning Commission Planning Bulletin No 93/2013 effective 1 July 2013						
BSL changes gazetted 1 July 2015						

Schedule of Fees & Charges 2019/20

12

SERVICE		GST RATE	2019/20			2018/19	VARIANCE
			NET	TAX	TOTAL	TOTAL	
Cemetery Fees							
Burial	Adult	10%	\$ 945.45	\$ 94.55	\$ 1,040.00	\$ 1,020.00	\$ 20.00
	Child	10%	\$ 574.55	\$ 57.45	\$ 632.00	\$ 620.00	\$ 12.00
	Infant	10%	\$ 574.55	\$ 57.45	\$ 632.00	\$ 620.00	\$ 12.00
	Adult	10%	\$ 945.45	\$ 94.55	\$ 1,040.00	\$ 1,020.00	\$ 20.00
	Child	10%	\$ 574.55	\$ 57.45	\$ 632.00	\$ 620.00	\$ 12.00
	Infant	10%	\$ 574.55	\$ 57.45	\$ 632.00	\$ 620.00	\$ 12.00
Burial (2nd Interment)	Single	10%	\$ 143.64	\$ 14.36	\$ 158.00	\$ 155.00	\$ 3.00
	Double	10%	\$ 171.82	\$ 17.18	\$ 189.00	\$ 185.00	\$ 4.00
Monument Fee		10%	\$ 30.00	\$ 3.00	\$ 33.00	\$ 32.00	\$ 1.00
Plot Reserve Fee/Niche Wall Reserve Fee non refundable/deductible		10%	\$ 46.36	\$ 4.64	\$ 51.00	\$ 50.00	\$ 1.00
Funerals held on a Saturday, Sunday or Public Holiday will be subject to a cost recovery charge.							
Permission for Exhumation			\$ 171.82	\$ 17.18	\$ 189.00	\$ 185.00	\$ 4.00
Re-opening of grave for exhumation			\$ 463.64	\$ 46.36	\$ 510.00	\$ 500.00	\$ 10.00
Re-interment in grave after exhumation			\$ 945.45	\$ 94.55	\$ 1,040.00	\$ 1,020.00	\$ 20.00
Swimming Pool Entrance Fees							
Daily Admittance Adult		10%	\$ 3.64	\$ 0.36	\$ 4.00	\$ 4.00	\$ -
Daily Admittance Child		10%	\$ 2.27	\$ 0.23	\$ 2.50	\$ 2.50	\$ -
Daily Admittance Pensioner/Senior (must provide eligible Pensioner or Seniors card)		10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	
Family Season Ticket - Includes a Maximum of two adults, in addition to any children under 16 yrs of age		10%	\$ 140.00	\$ 14.00	\$ 154.00	\$ 150.00	\$ 4.00
Adult Season Ticket		10%	\$ 61.82	\$ 6.18	\$ 68.00	\$ 66.00	\$ 2.00
Child Season Ticket (under 16 years of age)		10%	\$ 41.82	\$ 4.18	\$ 46.00	\$ 45.00	\$ 1.00
Pensioner/Senior Season Ticket (must provide eligible Pensioner or Seniors card)		10%	\$ 20.91	\$ 2.09	\$ 23.00	\$ 22.00	\$ 1.00
Spectators- Non Swimmers		10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
After 31 December 1/2 Season ticket available at 50% of Season Cost							
Aqua Equipment Hire (per person, per use)		10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	-
Misc Items for Sale							
On The Line (Hisotry Book)	Plus Postage	10%	\$ 27.27	\$ 2.73	\$ 30.00	N/A	
Eastern Line CD		10%	\$ 9.09	\$ 0.91	10.00	0.00	
Recreation & Culture							
Annual Recreation Ground Fees							
Football Club		10%	\$ 2,021.82	\$ 202.18	\$ 2,224.00	\$ 2,180.00	\$ 44.00
Bowling Club		10%	\$ 2,021.82	\$ 202.18	\$ 2,224.00	\$ 2,180.00	\$ 44.00
Senior Cricket Club	If season commences	10%	\$ 510.00	\$ 51.00	\$ 561.00	\$ 550.00	\$ 11.00
Junior Cricket Club			No Charge				\$ -
Basketball Club		10%	\$ 1,020.00	\$ 102.00	\$ 1,122.00	\$ 1,100.00	\$ 22.00
Netball Club		10%	\$ 510.00	\$ 51.00	\$ 561.00	\$ 550.00	\$ 11.00
Tennis Club		10%	\$ 621.82	\$ 62.18	\$ 684.00	\$ 670.00	\$ 14.00
Hockey Club		10%	\$ 519.09	\$ 51.91	\$ 571.00	\$ 560.00	\$ 11.00
Indoor Cricket Club	If season commences	10%	\$ 807.27	\$ 80.73	\$ 888.00	\$ 870.00	\$ 18.00
Badminton Club	If season commences	10%	\$ 500.00	\$ 50.00	\$ 550.00	\$ 540.00	\$ 10.00
Squash Courts - Player	Per session	10%	\$ 5.45	\$ 0.55	\$ 6.00	\$ 6.00	\$ -
Sporting Complex Hire							
NB: All functions with alcohol - \$500 Bond applies							
Non-Shire based business/corporation/government - Day		10%	\$ 263.64	\$ 26.36	\$ 290.00	\$ 285.00	\$ 5.00
As Above per hour		10%	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00	\$ -
Shire based business/corporation - Day		10%	\$ 162.73	\$ 16.27	\$ 179.00	\$ 175.00	\$ 4.00
As Above per hour		10%	\$ 23.64	\$ 2.36	\$ 26.00	\$ 25.00	\$ 1.00
Community Group/Private - Day		10%	\$ 125.45	\$ 12.55	\$ 138.00	\$ 135.00	\$ 3.00
As above per hour		10%	\$ 23.64	\$ 2.36	\$ 26.00	\$ 25.00	\$ 1.00
Tennis/Basketball Courts - per hour		10%	\$ 11.82	\$ 1.18	\$ 13.00	\$ 12.50	\$ 0.50
Funeral/Memorial/Church/Services-wakes			currently being waived				
Memorial Hall							
Non-Shire based business/corporation/government - Day		10%	\$ 263.64	\$ 26.36	\$ 290.00	\$ 285.00	\$ 5.00
	Hourly	10%	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00	\$ -
Shire based business/corporation	Day	10%	\$ 162.73	\$ 16.27	\$ 179.00	\$ 175.00	\$ 4.00
	Hourly	10%	\$ 23.64	\$ 2.36	\$ 26.00	\$ 25.00	\$ 1.00
Community Group/Private	Day	10%	\$ 125.45	\$ 12.55	\$ 138.00	\$ 135.00	\$ 3.00
	Hourly	10%	\$ 23.64	\$ 2.36	\$ 26.00	\$ 25.00	\$ 1.00
NB: All functions with alcohol - \$500 Bond applies							
Mukinbudin High School no charge for annual school production			No Charge				
Funeral/Memorial/Church/Services-wakes			currently being waived				
Cutlery (unlimited quantity)		10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Crockery (unlimited quantity)		10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Trestles (each)		10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
Chairs (each)		10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
Gymnasium							
One Year Membership - Single		10%	\$ 127.27	\$ 12.73	\$ 140.00	\$ 135.00	\$ 5.00
One Year Membership - Couple		10%	\$ 172.73	\$ 17.27	\$ 190.00	\$ 185.00	\$ 5.00
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				
Tai Chi Classes Fee per Class (per person)		10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	
Marquee (plus \$500 bond) 10m x 15m per function hire		10%	\$ 1,363.64	\$ 136.36	\$ 1,500.00	\$ 1,500.00	\$ -
<i>*Labour for erecting will be charged at the Labour Hire rate per Plant Hire section</i>							
CRC - Lease (Annually)		10%	\$ 3,309.09	\$ 330.91	\$ 3,640.00	\$ 3,640.00	\$ -
Sandalwood Arts - Lease (Annually)		10%	\$ 472.73	\$ 47.27	\$ 520.00	\$ 520.00	\$ -
AGENDA: SPECIAL MEETING OF COUNCIL TO BE HELD 27 AUGUST 2019							

AGENDA: SPECIAL MEETING OF COUNCIL TO BE HELD 27 AUGUST 2019

Schedule of Fees & Charges 2019/20

13

SERVICE		GST RATE	2019/20			2018/19	VARIANCE
			NET	TAX	TOTAL	TOTAL	
Events Kit Community Group / Mukinbudin Resident Hire Fees per item							
Item	Number Available						
Marquee - 4m x 4m includes frame, roof, 3 side walls, ropes, pegs, sandbags and carry bags	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 chairs - black, plastic, stackable	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	\$ -
*Salad bowls - white	5	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
*Various size stainless steel salad bowls	4	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
*Serving Platters - blue	3	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
*Serving platters - white rectangular	8	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
*Serving platter - square	4	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$ -
*Round divided sauce dish	10	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$ -
*Round condiment dish	10	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$ -
*Cheese knife	10	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$ -
*Cheese board	10	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
*Salad servers	10	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$ -
*Aprons	10	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$ -
Queue Barrier Bollards - 2m extension belt	12	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Heavy Duty Power Board	2	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
Extension Leads	3	10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
Small Outdoor Tables	10	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
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	\$ -
<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>							
Events Kit Business / Non-Resident Hire Fees per item							
Item	Number Available						
Marquee - 4m x 4m includes frame, roof, 3 side walls, ropes, pegs, sandbags and carry bags	4	10%	\$ 181.82	\$ 18.18	\$ 200.00	\$ 200.00	\$ -
*Tables - rectangle foldaway 1800 x 760	10	10%	\$ 10.91	\$ 1.09	\$ 12.00	\$ 12.00	\$ -
Tables - round foldaway 1800 round	10	10%	\$ 16.82	\$ 1.68	\$ 18.50	\$ 18.50	\$ -
*Table trolleys	2	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Patio heaters incl. gas bottle	6	10%	\$ 63.64	\$ 6.36	\$ 70.00	\$ 70.00	\$ -
Festoon lighting 10m	3	10%	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00	\$ -
Festoon lighting 20m	2	10%	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00	\$ -
Fairy lights 25m	4	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Outdoor chairs - white/black, plastic, stackable	50	10%	\$ 6.82	\$ 0.68	\$ 7.50	\$ 7.50	\$ -
Event fabric - muslin	5 rolls	10%	\$ 27.27	\$ 2.73	\$ 30.00	\$ 30.00	\$ -
Event fabric - hessian 30m	4 rolls	10%	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00	\$ -
*Salad bowls - white	5		\$ 2.73	\$ 0.27	\$ 3.00	\$ 3.00	\$ -
*Various size stainless steel salad bowls	4		\$ 2.73	\$ 0.27	\$ 3.00	\$ 3.00	\$ -
*Serving Platters - blue	3		\$ 3.64	\$ 0.36	\$ 4.00	\$ 4.00	\$ -
*Serving platters - white rectangular	8		\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
*Serving platter - square	4		\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
*Round divided sauce dish	10		\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$ -
*Round condiment dish	10		\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$ -
*Cheese knife	10		\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$ -
*Cheese board	10		\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
*Salad servers	10		\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
*Aprons	10		\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
Queue Barrier Bollards - 2m extension belt	12	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Heavy Duty Power Board	2	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Extension Leads	3	10%	\$ 6.36	\$ 0.64	\$ 7.00	\$ 7.00	\$ -
Small Outdoor Tables	10	10%	\$ 11.36	\$ 1.14	\$ 12.50	\$ 12.50	\$ -
Water cooler	1	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
Esky - 120 litre	1	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
<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>							
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)			\$ 2.00	\$ -	\$ 3.50	\$ 3.50	\$ -
<u>Other Economic Services</u>							
Mukinbudin Café	See Lease Agreement						
AIM Lease Cnr Shadbolt St Bent St	See lease agreement						
Industrial Unit- Caravan Park	See Lease Agreement						
Casual use of CVP showers	per use		\$ 4.50	\$ 0.50	\$ 5.00	\$ 5.00	\$ -
WiFi Vouchers	per voucher/per day		\$ -	\$ -	\$ -	\$ -	\$ -
Washing Machine	per use		\$ 3.60	\$ 0.40	\$ 4.00	\$ 4.00	\$ -
Clothes Dryer	per use		\$ 4.50	\$ 0.50	\$ 5.00	\$ 5.00	\$ -
<u>Pensioner Discount of 10% applies to all charges</u>							
<u>Caravan and Motorhome Club of Aust Ltd members Discount of 10% applies on all charges</u>							
Powered Site	per night	10%	\$ 27.27	\$ 2.73	\$ 30.00	\$ 30.00	\$ -
Site without Power	per night	10%	\$ 13.64	\$ 1.36	\$ 15.00	\$ 15.00	\$ -
Railway Barracks	per night	10%	\$ 40.91	\$ 4.09	\$ 45.00	\$ 45.00	\$ -
Park Units	per night	10%	\$ 109.09	\$ 10.91	\$ 120.00	\$ 120.00	\$ -
House - per night - 25 Cruickshank Road or 3 Earl Drive		10%	\$ 136.36	\$ 13.64	\$ 150.00	\$ 150.00	\$ -
Extra people over 4 persons	per person, per night	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
<i>*Please note AGENDA SPECIAL MEETING OF COUNCIL TO BE HELD 27 AUGUST 2019</i>							
8 Lansdell St if rented as Short Term furnished accommodation per night		10%	\$ 136.36	\$ 13.64	\$ 150.00	\$ 150.00	\$ -

AGENDA SPECIAL MEETING OF COUNCIL TO BE HELD ON 27 AUGUST 2019

Schedule of Fees & Charges 2019/20

14

SERVICE	GST RATE	2019/20			2018/19	VARIANCE	
		NET	TAX	TOTAL	TOTAL		
Community Bus							
Community Bus – per kilometre	Community Group	10%	\$ 1.23	\$ 0.12	\$ 1.35	\$ 1.30	\$ 0.05
Community Bus – per kilometre up to 200km then a reduced rate per km	Private Hire / Commercial 2/3rds of the fee	10%	\$ 1.73	\$ 0.17	\$ 1.90	\$ 1.85	\$ 0.05
Cleaning Charge (if not clean)			\$ 36.36	\$ 3.64	\$ 40.00		N/A
Private Works							
Plant	(unless specified Wet Hire)						
Grader	(Per hour)	10%	\$ 143.64	\$ 14.36	\$ 158.00	\$ 155.00	\$ 3.00
DAF Truck Prime mover	(Per hour)	10%	\$ 120.91	\$ 12.09	\$ 133.00	\$ 130.00	\$ 3.00
DAF Truck & Side tipper Trailer	(Per hour)	10%	\$ 152.73	\$ 15.27	\$ 168.00	\$ 165.00	\$ 3.00
Mitsub Truck (6 Wheel)	(Per hour)	10%	\$ 120.91	\$ 12.09	\$ 133.00	\$ 130.00	\$ 3.00
Cat Front End Loader	(Per hour)	10%	\$ 139.09	\$ 13.91	\$ 153.00	\$ 150.00	\$ 3.00
Cat Vibe Steel Roller	(Per hour)	10%	\$ 101.82	\$ 10.18	\$ 112.00	\$ 110.00	\$ 2.00
Hino Small Trucks	(Per hour)	10%	\$ 74.55	\$ 7.45	\$ 82.00	\$ 80.00	\$ 2.00
New Holland Tractor	(Per hour)	10%	\$ 97.27	\$ 9.73	\$ 107.00	\$ 105.00	\$ 2.00
John Deere Tractor	(Per hour)	10%	\$ 79.09	\$ 7.91	\$ 87.00	\$ 85.00	\$ 2.00
Cat Skid Steer	(Per hour)	10%	\$ 116.36	\$ 11.64	\$ 128.00	\$ 125.00	\$ 3.00
Komatsu Backhoe	(Per hour)	10%	\$ 120.91	\$ 12.09	\$ 133.00	\$ 130.00	\$ 3.00
Towed Cement mixer (dry hire)	(Per day)	10%	\$ 50.91	\$ 5.09	\$ 56.00	\$ 55.00	\$ 1.00
Wacka Packa (dry hire)	(Per day)	10%	\$ 50.91	\$ 5.09	\$ 56.00	\$ 55.00	\$ 1.00
Jack Hammer (dry hire)	(Per day)	10%	\$ 50.91	\$ 5.09	\$ 56.00	\$ 55.00	\$ 1.00
Tree Planter (dry hire)	(Per day)	10%	\$ 70.00	\$ 7.00	\$ 77.00	\$ 75.00	\$ 2.00
Tree Planter (new) (dry hire)	(Per day)	10%	\$ 97.27	\$ 9.73	\$ 107.00	\$ 105.00	\$ 2.00
Labour Rate per hour	(Per hour)	10%	\$ 50.00	\$ 5.00	\$ 55.00	at Cost	
Materials*							
	(Per cubic metre m3)						
Brickies Sand (White)	Delivered townsite	10%	\$ 88.18	\$ 8.82	\$ 97.00	\$ 95.00	\$ 2.00
Compaction Sand (Yellow)	Delivered townsite	10%	\$ 28.18	\$ 2.82	\$ 31.00	\$ 30.00	\$ 1.00
Gravel/Loam/Fill	Delivered townsite	10%	\$ 28.18	\$ 2.82	\$ 31.00	\$ 30.00	\$ 1.00
Blue Metal (5, 7, or 14mm)	Delivered townsite	10%	\$ 83.64	\$ 8.36	\$ 92.00	\$ 90.00	\$ 2.00
Blue Metal Scraps	Delivered townsite	10%	\$ 23.64	\$ 2.36	\$ 26.00	\$ 25.00	\$ 1.00
Mulch per m3	Delivered townsite	10%	\$ 37.27	\$ 3.73	\$ 41.00	\$ 40.00	\$ 1.00

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

7.1.2 Rates for the Period 1 July 2019 to 30 June 2020	
Location:	Mukinbudin
File Ref:	ADM 016
Applicant:	Edward Nind – Finance Manager
Date:	15 th August 2019
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 so that a researched answer may be provided.

Summary

Council is requested to consider adopting Rates and associated Fees and Charges for 2019-2020 in compliance with the Local Government Act 1995 (LGA) and Local Government (Financial Management) Regulations 1996.

Background Information

Budget by Schedule for the Period Ended 30 June 2020 reviewed by council on 20 August 2019 and subsequently reviewed and modified to incorporate the following changes:

- Inclusion of North East Road (Subject to approval of the additional Roads To Recovery). A \$85K capital expense increase.
- Additional Roads To Recovery \$85K funding.
- Inclusion of \$10K for community grants. An increase in expense of \$10K. (See account 2040115 in "Members".)
- Removal of Scotsman Road from the 2019-2020 road program and the reallocation of resources. A reduction of \$30K in capital expense.
- Reduction in the General Purpose component of the FAGs Grant. A reduction of \$4,951 in general purpose income.
- Reduction in the Local Roads component of the FAGs Grant. A reduction of \$7,175 in road income.
- A review of the Administration Staff Accommodation Allowance. A reduction in expense of approximately \$3K.
- Reduction in worked hours of the Works Supervisor. A reduction in expense of approximately \$8K.
- Reduction in road plant tyres expense. A reduction in expense of approximately \$5K.
- Recognition of additional standpipe water income to used on Rural Road Maintenance. An increase in income of \$5K.
- An increase in the allocation of expenditure on Rural Road Maintenance. An increase in expenditure of \$13.5K. This includes the reallocation of water and some of the resources previously allocated to Scotsman Road.
- Other minor expenditure adjustments to balance resources.

Officer Comment

Overall Rates income is budgeted to increase 6.45 % through a 7.5% average increase in rates based on Unimproved Valuations. The Unimproved Valuations increase comprised two components, a total UV property values increase of 5.9% and UV rate in the dollar increase of 1.6% yielding an average UV rate increase of 7.5% .

No change in Minimum rates or Gross Rental Value rate in the \$ were made.

The rate increases were made in accordance with 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. This is achieved by increasing the UV rates income over the first 6 years of the plan without any increase to the GRV Rates as adopted on 19th June 2019.

The budget has provision charge increases which including:

- Electricity supply charge increase 4% to 243% and consumption increase 4%
- Water service charges and consumption increase 2.5%
- ESL increase 2.75% increase for water rates and consumption.

Staff are currently reviewing our Tariff plans with our electricity supplier Synergy.

The proposed budget for 2019-2020 provides for \$20,000 plus interest to be transferred to the Swimming Pool Reserve.

The proposed budget for 2019-2020 provides for a transfer of \$85K plus interest to be transferred to the Plant Reserve. \$290K is transferred from reserve to purchase a replacement grader.

The rate increase will go a little of the way towards improving our Operating Surplus Ratio however it still expected to be reported as part of a significant adverse trend in the financial position of the shire at the 30 June 2020.

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
 Nola Comerford-Smith – Administration Manager
 Councillors.
 Louise Sellenger – Senior Finance Officer
 Allan Chisholm – Roads to Recovery

Statutory Environment

Local Government Act 1995 and Local Government (Financial Management) Regulations 1996

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.

Rates and Charges (Rebates and Deferments) Act 1992

Accounting Standards

Changes to the Australian Accounting Standard AASB 16 come into place on 1 July 2019 that require changes to the shires equity on 1 July 2019 to:

- Recognise unspent Grants as a liability. This is accommodated in the budget.
- Separate leases into Operating expenses (Interest and maintenance components) and Capital expenses and recognise the. This is accommodated in the budget.

Policy Implications

Nil

Financial Implications

Financing of the budget for the period 1 July 2019 to 30 June 2020

OFFICER RECOMMENDATION**Council Decision Number –****Moved: Cr****Seconded: Cr****Recommendation 1 – 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	0.022174	550.00
Mining	0.022174	550.00

Carried /**Recommendation 2 – Instalment Administration Charge****Moved: Cr****Seconded: Cr****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 /****Recommendation 3 – Instalment Plan Interest Rate****Moved: Cr****Seconded: Cr****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 11% 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 /**

Recommendation 4 - Due Date For Instalments

Moved: Cr

Seconded: Cr

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 30 August 2019 is as follows;

Instalment Options	Date due
Option one - Single full instalment	4th October 2019
Option two - Four instalments	
1st Instalment	4th October 2019
2nd Instalment	6th December 2019
3rd Instalment	14th February 2020
4th Instalment	24th April 2020

Carried /

7.1.3 2019-2020 Annual Budget	
Location:	Mukinbudin
File Ref:	ADM 016
Applicant:	Edward Nind – Manager of Finance
Date:	26 August 2019
Disclosure of Interest:	Nil
Responsible Officer	Edward Nind – Manager of Finance
Author:	Edward Nind – Manager of Finance
Voting Requirements	Absolute Majority
Documents Attached	2019-2020 Annual Statutory Budget (33 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 2019-2020 Annual Budget for the Period 1 July 2019 to 30 June 2020 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 2019-2020 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 2019

Budget by Schedule for the Period Ended 30 June 2020 reviewed by Council on 20 August 2019

Schedule of Fees & Charges 2019/2020 reviewed by Council on 20 August 2019

Officer Comment

This document had been compiled using an estimated brought forward surplus of \$1,092,129.00

The brought forward amount includes an advance payment of the Annual General Purpose Grant from WA Local Government Grants Commission of \$573,633 and an advance payment of the Federal Assistance Grant - Roads Component of \$296,528, a total of \$ 870,161.

The effective estimated brought forward amount is a surplus of \$221,968 before final transfers to reserve some unspent capital budget allocations as adopted by Council throughout the year, changes to treatment of trust funds and other end of year accounting adjustments.

Therefore effective estimated brought forward amount is not final.

The budget incorporates income from the Fees and Charges presented in the previous item on this agenda.

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 via Budget Workshop on 20 August 2019

Louise Sellenger – Senior Finance Officer

Statutory Environment

Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

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 2019-2020 financial year. The Budget has considered all relevant factors, including brought forward surplus, income and required expenditure so that the brought forward into 2020-2021 financial year is budgeted to be \$0.

OFFICER RECOMMENDATION

Council Decision Number –

Moved: Cr

Seconded: Cr

Recommendation 1 - 2019-2020 Annual Budget

That Council adopt the 2019-2020 Annual Budget for the Period 1 July 2019 to 30 June 2020 showing rates to be levied of \$1,225,616.

Carried /

Recommendation 2 - Levels Of Materiality

Moved: Cr

Seconded: Cr

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

Carried /

Recommendation 3 - Forwarding of the Statutory Budget

Moved: Cr

Seconded: Cr

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 /



ANNUAL BUDGET

For the Period Ending 30 June 2020



SHIRE OF MUKINBUDIN

BUDGET

FOR THE YEAR ENDED 30 JUNE 2020

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SHIRE'S VISION

To assist our community to a prosperous future by providing a positive environment in which to work and live.

**SHIRE OF MUKINBUDIN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,234,526	1,136,384	1,142,934
Operating grants, subsidies and contributions	9	1,000,966	1,858,057	923,234
Fees and charges	8	543,829	506,540	427,754
Interest earnings	10(a)	32,100	37,270	40,154
Other revenue	10(b)	80,757	113,196	83,485
		2,892,178	3,651,447	2,617,561
Expenses				
Employee costs		(1,297,626)	(1,223,987)	(1,191,249)
Materials and contracts		(1,111,607)	(856,510)	(1,079,901)
Utility charges		(252,568)	(240,586)	(199,431)
Depreciation on non-current assets	5	(1,605,372)	(1,604,800)	(1,760,134)
Interest expenses	10(d)	(28,583)	(27,603)	(35,594)
Insurance expenses		(110,109)	(102,356)	(101,886)
Other expenditure		(99,475)	(85,665)	(86,359)
		(4,505,340)	(4,141,507)	(4,454,554)
Subtotal		(1,613,162)	(490,060)	(1,836,993)
Non-operating grants, subsidies and contributions	9	1,720,698	698,825	1,327,189
Profit on asset disposals	4(b)	0	21,719	23,000
Loss on asset disposals	4(b)	(5,000)	(32,875)	0
		1,715,698	687,669	1,350,189
Net result		102,536	197,609	(486,804)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		102,536	197,609	(486,804)

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

**SHIRE OF MUKINBUDIN
FOR THE YEAR ENDED 30TH JUNE 2020**

BASIS OF PREPARATION

The 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 (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this 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.

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 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 budget.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

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 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.

REVENUES (CONTINUED)

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**SHIRE OF MUKINBUDIN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		1,200	825	1,200
General purpose funding		2,061,509	2,853,067	1,952,962
Law, order, public safety		26,371	22,590	31,100
Health		33,164	15,064	6,000
Education and welfare		17,850	13,422	19,029
Housing		225,790	209,771	131,342
Community amenities		106,197	100,713	76,290
Recreation and culture		38,922	45,372	41,202
Transport		147,884	141,248	146,180
Economic services		175,341	170,646	156,726
Other property and services		57,950	78,729	55,530
		2,892,178	3,651,447	2,617,561
Expenses excluding finance costs	5,10(c)(e)(f)(g)			
Governance		(415,035)	(324,334)	(401,364)
General purpose funding		(87,295)	(70,697)	(96,040)
Law, order, public safety		(101,275)	(94,070)	(134,644)
Health		(134,179)	(103,237)	(98,132)
Education and welfare		(96,743)	(100,099)	(103,695)
Housing		(330,299)	(302,180)	(316,786)
Community amenities		(289,360)	(233,052)	(236,004)
Recreation and culture		(848,122)	(807,049)	(824,844)
Transport		(1,788,030)	(1,707,196)	(1,886,504)
Economic services		(334,228)	(292,707)	(280,654)
Other property and services		(52,191)	(79,283)	(40,293)
		(4,476,757)	(4,113,904)	(4,418,960)
Finance costs	6, 10(d)			
Education and welfare		(836)	(953)	(1,250)
Housing		(8,924)	(6,148)	(8,160)
Recreation and culture		(1,983)	(2,324)	(3,053)
Economic services		(4,665)	(4,918)	(5,740)
Other property and services		(12,175)	(13,260)	(17,391)
		(28,583)	(27,603)	(35,594)
Subtotal		(1,613,162)	(490,060)	(1,836,993)
Non-operating grants, subsidies and contributions	9	1,720,698	698,825	1,327,189
Profit on disposal of assets	4(b)	0	21,719	23,000
(Loss) on disposal of assets	4(b)	(5,000)	(32,875)	0
		1,715,698	687,669	1,350,189
Net result		102,536	197,609	(486,804)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		102,536	197,609	(486,804)

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

**SHIRE OF MUKINBUDIN
FOR THE YEAR ENDED 30TH JUNE 2020**

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

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

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.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to ensure a safer community.

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

To provide an operational framework for good community health.

Food quality and pest control, immunisation services, inspection of abattoir and operation of child health clinic.

EDUCATION AND WELFARE

To provide appropriate care to the aged and disabled.

Provision of Home and Community Care, maintenance to playgroup and community resource centre buildings.

HOUSING

To provide adequate staff and community housing.

Maintenance of Staff and community housing, collection of various rents.

COMMUNITY AMENITIES

Provide services required by the Community.

Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, storm water drainage maintenance.

RECREATION AND CULTURE

To establish and manage efficiently infrastructure and resources which will help the social well being of the community.

Maintenance of halls, the aquatic centre, recreation centres and various reserves; operation of library.

TRANSPORT

To provide effective and efficient transport services to the Community.

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

To help promote the shire and improve its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.

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

Private Works Operations, plant repairs and operation costs.

**SHIRE OF MUKINBUDIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,239,526	1,137,043	1,142,584
Operating grants, subsidies and contributions		1,015,966	1,838,620	925,754
Fees and charges		543,829	506,540	427,754
Interest earnings		32,100	37,270	40,154
Goods and services tax		259,505	279,209	192,670
Other revenue		80,757	113,196	83,485
		3,171,683	3,911,878	2,812,401
Payments				
Employee costs		(1,302,626)	(1,219,408)	(1,188,749)
Materials and contracts		(1,119,714)	(901,744)	(1,044,836)
Utility charges		(252,568)	(240,586)	(199,431)
Interest expenses		(22,583)	(27,006)	(34,729)
Insurance expenses		(110,109)	(102,356)	(101,886)
Goods and services tax		(266,505)	(266,505)	(192,670)
Other expenditure		(99,475)	(85,665)	(86,359)
		(3,173,580)	(2,843,270)	(2,848,660)
Net cash provided by (used in) operating activities	3	(1,897)	1,068,608	(36,259)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	4(a)	(10,830)	(6,657)	0
Payments for purchase of property, plant & equipment	4(a)	(2,530,670)	(831,569)	(1,393,393)
Payments for construction of infrastructure	4(a)	(1,515,600)	(1,407,747)	(1,431,000)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,720,698	698,825	1,327,189
Proceeds from sale of plant & equipment	4(b)	364,000	198,273	90,909
Net cash provided by (used in) investing activities		(1,972,402)	(1,348,875)	(1,406,295)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(146,937)	(173,124)	(177,362)
Proceeds from new borrowings	6(b)	960,000	260,000	260,000
Net cash provided by (used in) financing activities		813,063	86,876	82,638
Net increase (decrease) in cash held		(1,161,236)	(193,391)	(1,359,916)
Cash at beginning of year		1,783,853	1,977,244	1,977,245
Cash and cash equivalents at the end of the year	3	622,617	1,783,853	617,329

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

**SHIRE OF MUKINBUDIN
RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	1,092,129	784,505	855,271
		1,092,129	784,505	855,271
Revenue from operating activities (excluding rates)				
Governance		1,200	825	1,200
General purpose funding		835,893	1,701,222	802,618
Law, order, public safety		26,371	22,590	31,100
Health		33,164	15,064	6,000
Education and welfare		17,850	13,422	19,029
Housing		225,790	209,771	131,342
Community amenities		106,197	100,713	76,290
Recreation and culture		38,922	45,372	41,202
Transport		147,884	160,983	169,180
Economic services		175,341	170,646	156,726
Other property and services		57,950	80,713	55,530
		1,666,562	2,521,321	1,490,217
Expenditure from operating activities				
Governance		(415,035)	(324,334)	(401,364)
General purpose funding		(87,295)	(70,697)	(96,040)
Law, order, public safety		(101,275)	(94,070)	(134,644)
Health		(134,179)	(103,237)	(98,132)
Education and welfare		(97,579)	(101,052)	(104,945)
Housing		(339,223)	(308,328)	(324,946)
Community amenities		(289,360)	(233,052)	(236,004)
Recreation and culture		(850,105)	(809,373)	(827,897)
Transport		(1,793,030)	(1,707,196)	(1,886,504)
Economic services		(338,893)	(330,308)	(286,394)
Other property and services		(64,366)	(92,735)	(57,684)
		(4,510,340)	(4,174,382)	(4,454,554)
Non-cash amounts excluded from operating activities	2 (b)(ii)	1,610,372	1,615,956	1,737,134
Amount attributable to operating activities		(141,277)	747,400	(371,932)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,720,698	698,825	1,327,189
Purchase land held for resale	4(a)	(10,830)	(6,657)	0
Purchase property, plant and equipment	4(a)	(2,530,670)	(831,569)	(1,393,393)
Purchase and construction of infrastructure	4(a)	(1,515,600)	(1,407,747)	(1,431,000)
Proceeds from disposal of assets	4(b)	364,000	198,273	90,909
Amount attributable to investing activities		(1,972,402)	(1,348,875)	(1,406,295)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(146,937)	(173,124)	(177,362)
Proceeds from new borrowings	6(b)	960,000	260,000	260,000
Transfers to cash backed reserves (restricted assets)	7(a)	(239,000)	(60,740)	(61,500)
Transfers from cash backed reserves (restricted assets)	7(a)	314,000	543,730	606,745
Amount attributable to financing activities		888,063	569,866	627,883
Budgeted deficiency before general rates		(1,225,616)	(31,609)	(1,150,344)
Estimated amount to be raised from general rates	1	1,225,616	1,151,845	1,150,344
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	0	1,120,236	0

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

**SHIRE OF MUKINBUDIN
RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	1,092,129	784,505	855,271
		1,092,129	784,505	855,271
Revenue from operating activities (excluding rates)				
Rate revenue other than revenue raised from general rates	1	8,910	(15,461)	(7,410)
Operating grants, subsidies and contributions	9	1,000,966	1,858,057	923,234
Fees and charges	8	543,829	506,540	427,754
Interest earnings	10(a)	32,100	37,270	40,154
Other revenue	10(b)	80,757	113,196	83,485
Profit on asset disposals	4(b)	0	21,719	23,000
		1,666,562	2,521,321	1,490,217
Expenditure from operating activities				
Employee costs		(1,297,626)	(1,223,987)	(1,191,249)
Materials and contracts		(1,111,607)	(856,510)	(1,079,901)
Utility charges		(252,568)	(240,586)	(199,431)
Depreciation on non-current assets	5	(1,605,372)	(1,604,800)	(1,760,134)
Interest expenses	10(d)	(28,583)	(27,603)	(35,594)
Insurance expenses		(110,109)	(102,356)	(101,886)
Other expenditure		(99,475)	(85,665)	(86,359)
Loss on asset disposals	4(b)	(5,000)	(32,875)	0
		(4,510,340)	(4,174,382)	(4,454,554)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (b)(ii)	1,610,372	1,615,956	1,737,134
Amount attributable to operating activities		(141,277)	747,400	(371,932)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,720,698	698,825	1,327,189
Purchase land held for resale	4(a)	(10,830)	(6,657)	0
Purchase property, plant and equipment	4(a)	(2,530,670)	(831,569)	(1,393,393)
Purchase and construction of infrastructure	4(a)	(1,515,600)	(1,407,747)	(1,431,000)
Proceeds from disposal of assets	4(b)	364,000	198,273	90,909
Amount attributable to investing activities		(1,972,402)	(1,348,875)	(1,406,295)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(146,937)	(173,124)	(177,362)
Proceeds from new borrowings	6	960,000	260,000	260,000
Transfers to cash backed reserves (restricted assets)	7(a)	(239,000)	(60,740)	(61,500)
Transfers from cash backed reserves (restricted assets)	7(a)	314,000	543,730	606,745
Amount attributable to financing activities		888,063	569,866	627,883
Budgeted deficiency before general rates		(1,225,616)	(31,609)	(1,150,344)
Estimated amount to be raised from general rates	1	1,225,616	1,151,845	1,150,344
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	0	1,120,236	0

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

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
General Rate									
GRV - Residential	0.18424	150	1,104,644	203,515	0	0	203,515	204,726	203,515
GRV - Vacant	0.18424	1	16,000	2,948	0	0	2,948	(181)	0
UV - Rural	0.02217	215	44,380,500	984,093	2,000	500	986,593	913,191	914,489
UV - Mining	0.02217	0	0	0	0	0	0	1,769	0
Sub-Totals		366	45,501,144	1,190,556	2,000	500	1,193,056	1,119,505	1,118,004
Minimum									
Minimum payment	\$								
GRV - Residential	440	19	14,664	8,360	0	0	8,360	8,360	8,360
GRV - Vacant	440	5	1,516	2,200	0	0	2,200	3,080	3,080
UV - Rural	550	30	245,500	16,500	0	0	16,500	17,600	17,600
UV - Mining	550	10	59,371	5,500	0	0	5,500	3,300	3,300
Sub-Totals		64	321,051	32,560	0	0	32,560	32,340	32,340
		430	45,822,195	1,223,116	2,000	500	1,225,616	1,151,845	1,150,344
Discounts/concessions (Refer note 1(d))							0	0	0
Total amount raised from general rates							1,225,616	1,151,845	1,150,344
Specified area rates (Refer note 1(c))							0	0	0
Ex-Gratia rates							18,910	17,591	17,590
Movement in excess rates							(10,000)	(33,052)	(25,000)
Total rates							1,234,526	1,136,384	1,142,934

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 2019/20 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.

**SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. 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	4/10/2019			11.00%
Option two				
First instalment	4/10/2019			11.00%
Second instalment	6/12/2019	15	5.50%	11.00%
Third instalment	14/02/2020	15	5.50%	11.00%
Fourth instalment	24/04/2020	15	5.50%	11.00%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,220	2,160	2,600
Instalment plan interest earned	2,500	2,271	2,500
Unpaid rates and service charge interest earned	5,000	5,823	2,500
Deferred pensioner rates interest earned	0	0	74
ESL non-payment penalty interest	200	191	80
	9,920	10,445	7,754

**SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2020.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2020.

(d) Rates discounts

No discount will be offered to rate payers for the early payment of rates in the 2019/20 financial year.

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2020.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	Note	\$	\$	\$	\$
Composition of estimated net current assets					
Current assets					
Cash - unrestricted	3	90,204	1,176,440	1,176,440	72,171
Cash - restricted reserves	3	532,413	607,413	607,413	545,158
Receivables		102,181	115,181	115,181	66,094
Inventories		11,600	770	770	657
		736,398	1,899,804	1,899,804	684,080
Less: current liabilities					
Trade and other payables		(193,155)	(172,155)	(172,155)	(182,643)
Contract liabilities		0	(28,107)	0	0
Long term borrowings		(813,063)	(137,910)	(137,910)	(82,638)
Provisions		(98,075)	(98,075)	(98,075)	(92,721)
		(1,104,293)	(436,247)	(408,140)	(358,002)
Net current assets		(367,895)	1,463,557	1,491,664	326,078

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (b). NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

	Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
		\$	\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency					
Net current assets	2	(367,895)	1,463,557	1,491,664	326,078
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
Adjustments to net current assets					
Less: Cash - restricted reserves	3	(532,413)	(607,413)	(607,413)	(545,158)
Less: Current assets not expected to be received at end of year					
- Land held for resale		(10,830)	0	0	
Add: Current liabilities not expected to be cleared at end of year or already provided for in the budget					
- Current portion of borrowings		813,063	137,910	137,910	82,638
- Employee benefit provisions		98,075	98,075	98,075	136,442
Adjusted net current assets - surplus/(deficit)		0	1,092,129	1,120,236	0
(ii) Operating activities excluded from budgeted deficiency					
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.					
Adjustments to operating activities					
Less: Profit on asset disposals	4(b)	0	(21,719)	(21,719)	(23,000)
Less: Non-cash grants and contributions for assets		0	(28,107)	0	0
Add: Loss on disposal of assets	4(b)	5,000	32,875	32,875	0
Add: Change in accounting policies	15	0	28,107	0	0
Add: Depreciation on assets	5	1,605,372	1,604,800	1,604,800	1,760,134
Non cash amounts excluded from operating activities		1,610,372	1,615,956	1,615,956	1,737,134

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 15 for further explanation of the impact of the changes in accounting policies

**SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

2 (c). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the 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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

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

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

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.

TRADE AND OTHER RECEIVABLES

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

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

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

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.

EMPLOYEE BENEFITS

Short-term employee benefits

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

LAND HELD FOR RESALE

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

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

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

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

3. 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:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	90,204	1,176,440	72,171
Cash - restricted	532,413	607,413	545,158
	622,617	1,783,853	617,329
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Leave Reserve	141,358	138,718	139,231
Plant Reserve	37,470	237,790	174,483
Building & Residential Land Reserve	183,165	83,365	83,497
Senior Housing Reserve	20,774	20,414	20,579
Swimming Pool Reserve	117,936	96,016	96,109
Roadworks Reserve	31,710	31,110	31,259
	532,413	607,413	545,158
Reconciliation of net cash provided by operating activities to net result			
Net result	102,536	197,609	(486,804)
Depreciation	1,605,372	1,604,800	1,760,134
(Profit)/loss on sale of asset	5,000	11,156	(23,000)
(Increase)/decrease in receivables	13,000	(6,074)	2,170
(Increase)/decrease in inventories	0	(113)	0
Increase/(decrease) in payables	(7,107)	(39,945)	38,430
Increase/(decrease) in contract liabilities	(28,107)	0	0
Grants/contributions for the development of assets	(1,720,698)	(698,825)	(1,327,189)
Net cash from operating activities	(1,897)	1,068,608	(36,259)

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 2 - Net Current Assets.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>														
Buildings - non-specialised	0	0	0	0	0	795,000	0	0	0	6,500	0	801,500	388,239	381,000
Buildings - specialised	5,500	0	92,658	75,000	872,852	0	7,400	104,500	0	0	0	1,157,910	16,396	633,352
Furniture and equipment	6,500	0	0	0	0	0	0	0	0	0	29,760	36,260	0	0
Plant and equipment	0	0	0	0	0	0	0	0	355,000	0	180,000	535,000	424,084	0
Work in Progress	0	0	0	0	0	0	0	0	0	0	0	0	2,850	379,041
	12,000	0	92,658	75,000	872,852	795,000	7,400	104,500	355,000	6,500	209,760	2,530,670	831,569	1,393,393
<u>Infrastructure</u>														
Infrastructure - Roads	0	0	0	0	0	0	0	0	1,427,600	0	0	1,427,600	1,323,112	1,364,000
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	44,000	0	0	44,000	59,488	55,000
Infrastructure - Parks & Oval	0	0	0	0	0	0	0	0	0	0	0	0	11,300	0
Infrastructure - Other	0	0	0	0	0	0	13,000	0	31,000	0	0	44,000	13,847	12,000
	0	0	0	0	0	0	13,000	0	1,502,600	0	0	1,515,600	1,407,747	1,431,000
<u>Land Held for Resale</u>														
Land held for resale	0	0	0	0	0	0	0	0	0	0	10,830	10,830	6,657	0
Total acquisitions	12,000	0	92,658	75,000	872,852	795,000	20,400	104,500	1,857,600	6,500	220,590	4,057,100	2,245,973	2,824,393

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

- Capital Expenditure - Funding Sources

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Health	75,000	75,000	0	0	0	0	0	0	0	0	0	0
Transport	70,000	65,000	0	(5,000)	31,265	51,000	19,735	0	37,000	60,000	23,000	0
Economic services	47,000	47,000	0	0	32,683	0	0	(32,683)	0	0	0	0
Other property and services	177,000	177,000	0	0	145,481	147,273	1,984	(192)	30,909	30,909	0	0
	369,000	364,000	0	(5,000)	209,429	198,273	21,719	(32,875)	67,909	90,909	23,000	0
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	47,000	47,000	0	0	0	0	0	0	0	0	0	0
Buildings - specialised	75,000	75,000	0	0	0	0	0	0	0	0	0	0
Plant and equipment	247,000	242,000	0	(5,000)	176,746	198,273	21,719	(192)	67,909	90,909	23,000	0
<u>Infrastructure</u>												
Infrastructure - Other	0	0	0	0	32,683	0		(32,683)	0	0	0	0
	369,000	364,000	0	(5,000)	209,429	198,273	21,719	(32,875)	67,909	90,909	23,000	0

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

5. ASSET DEPRECIATION

By Program

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 & Oval
Infrastructure - Other

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
42,564	42,517	63,147
8,477	8,466	8,477
23,863	24,028	22,001
1,661	1,659	2,300
155,606	155,242	219,480
1,222,148	1,220,628	1,301,537
22,137	22,005	24,326
128,916	130,255	118,866
1,605,372	1,604,800	1,760,134
25,891	25,882	23,702
81,921	81,892	77,188
8,577	8,574	7,362
158,509	158,453	205,458
1,172,959	1,172,541	1,251,058
32,165	32,154	8,618
29,104	29,094	69,227
96,246	96,210	117,521
1,605,372	1,604,800	1,760,134

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.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	100 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	60 to 80 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	60 to 80 years
Kerbing	60 years
Footpaths - slab	40 to 70 years
Sewerage piping	100 years
Water supply piping & drainage systems	80 years

DEPRECIATION (CONTINUED)

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

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

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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget Principal 1 July 2019	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding 30 June 2020	Actual Principal 1 July 2018	2018/19 Actual New loans	2018/19 Actual Principal repayments	2018/19 Actual Interest repayments	Actual Principal outstanding 30 June 2019	Budget Principal 1 July 2018	2018/19 Budget New loans	2018/19 Budget Principal repayments	2018/19 Budget Interest repayments	Budget Principal outstanding 30 June 2019
		\$	\$	\$	\$			\$	\$	\$			\$	\$	\$
Education and welfare															
Loan 109 - CRC	14,091	0	6,843	836	7,248	20,550	0	6,459	953	14,091	20,550	0	6,459	1,250	14,091
Loan 125 - Child Care Centre	0	200,000	0	0	200,000					0	0	0	0	0	0
Housing															
Loan 124 - 8 Gimlett Way	248,767	0	22,977	8,924	225,790	0	260,000	11,233	6,148	248,767	0	260,000	15,470	8,160	244,530
Loan 126 - GROH Houses	0	760,000	0	0	760,000					0					0
Recreation and culture															
Loan 108 - Bowling Club	34,383	0	16,695	1,983	17,688	50,143	0	15,760	2,324	34,383	50,142	0	15,761	3,053	34,381
Economic services															
Loan 116 - Land Purchase	0	0	0	0	0	10,996	0	10,996	482	0	10,996	0	10,996	604	0
Loan 119 - Mukinbudin Cafe	81,513	0	8,458	4,665	73,055	89,548	0	8,035	4,436	81,513	89,547	0	8,035	5,136	81,512
Other property and services															
Loan 114 - Trailer 1TJP 062	0	0	0	0	0	23,221	0	23,221	1,018	0	23,222	0	23,222	1,275	0
Loan 115 - Truck DAF MBL 250	0	0	0	0	0	17,227	0	17,227	261	0	17,226	0	17,226	710	0
Loan 118 - Vibe Roller MBL 1677	41,158	0	15,845	2,169	25,313	56,227	0	15,069	2,447	41,158	56,227	0	15,069	3,039	41,158
Loan 120 - Skid Steer MBL 1724	37,266	0	6,796	1,859	30,470	43,763	0	6,497	1,794	37,266	43,764	0	6,495	2,199	37,269
Loan 121 - Grader MBL 95	149,306	0	35,795	4,830	113,511	184,126	0	34,820	4,545	149,306	184,125	0	34,820	6,014	149,305
Loan 122 - Roller MBL 811	81,240	0	19,477	2,628	61,763	100,186	0	18,946	2,479	81,240	100,186	0	18,947	3,273	81,239
Loan 123 - Tractor MBL 244	18,332	0	5,024	689	13,308	23,193	0	4,861	716	18,332	23,194	0	4,862	881	18,332
Lease Liability - Computer Equipmer	20,955	0	9,027	0	11,928	0	0	0	0	0	0	0	0	0	0
	727,011	960,000	146,937	28,583	1,540,074	619,180	260,000	173,124	27,603	706,056	619,179	260,000	177,362	35,594	701,817

All borrowing repayments will be financed by general purpose revenue.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Loan 125 - Child Care Centre	WATC	Debenture	15 years	2.7%	200,000	60,149	200,000	0
Loan 126 - GROH Houses	WATC	Debenture	15 years	2.7%	760,000	228,568	760,000	0
					960,000	288,717	960,000	0

- Total Interest & Charges is estimated and includes the WATC Loan Guarantee Fee.

- The Interest rate is estimated and includes the 0.7% WATC Loan Guarantee Fee.

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	(1,420)	0
Total amount of credit unused	255,000	253,580	255,000
Loan facilities			
Loan facilities in use at balance date	1,540,074	706,056	701,817

Overdraft details	Purpose overdraft was established	Year overdraft originally established	Amount b/fwd 1 July 2019	2019/20 Budgeted Increase/ (Decrease)	Amount as at 30th June 2020
			\$	\$	\$
Bendigo Bank	To cover shortfalls in cash flows when required	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 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	138,718	2,640		141,358	136,441	2,277	0	138,718	136,441	2,790	0	139,231
Plant Reserve	237,790	89,680	(290,000)	37,470	454,855	6,567	(223,632)	237,790	454,855	7,760	(288,132)	174,483
Building & Residential Land Reserve	83,365	123,800	(24,000)	183,165	170,197	29,653	(116,485)	83,365	170,197	28,300	(115,000)	83,497
Senior Housing Reserve	20,414	360	0	20,774	20,079	335	0	20,414	20,079	500	0	20,579
Swimming Pool Reserve	96,016	21,920	0	117,936	74,619	21,397	0	96,016	74,619	21,490	0	96,109
Unspent Grants Reserve	0	0	0	0	203,613	0	(203,613)	0	203,613	0	(203,613)	0
Roadworks Reserve	31,110	600	0	31,710	30,599	511	0	31,110	30,599	660	0	31,259
	607,413	239,000	(314,000)	532,413	1,090,403	60,740	(543,730)	607,413	1,090,403	61,500	(606,745)	545,158

(b) Cash 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
Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements.
Plant Reserve	Ongoing	To be used for the renewal, upgrade or purchase of new or used mobile plant and vehicles.
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.
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.
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.
Unspent Grants Reserve	Ongoing	To be used for any grant funding that may not be expended in the current financial year.
Roadworks Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction of streets, roads, bridges, footpaths and storm water drainage.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
General purpose funding	6,220	3,792	3,700
Law, order, public safety	2,700	2,553	3,220
Health	500	451	0
Education and welfare	6,600	6,337	3,409
Housing	218,536	198,234	129,792
Community amenities	79,573	75,090	76,290
Recreation and culture	37,690	31,546	35,937
Transport	400	318	600
Economic services	172,060	168,634	153,776
Other property and services	19,550	19,585	21,030
	543,829	506,540	427,754

9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

General purpose funding	788,713	1,675,648	758,254
Law, order, public safety	18,971	15,161	23,800
Health	32,664	5,963	6,000
Education and welfare	3,510	1,000	8,100
Community amenities	26,624	25,624	0
Recreation and culture	0	8,733	0
Transport	128,984	120,680	126,080
Economic services	1,000	104	1,000
Other property and services	500	5,144	0
	1,000,966	1,858,057	923,234

Non-operating grants, subsidies and contributions

Law, order, public safety	90,658	0	0
Health	75,000	0	0
Education and welfare	672,852	0	617,852
Recreation and culture	68,451	0	0
Transport	813,737	698,825	709,337
	1,720,698	698,825	1,327,189

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments

- Reserve funds

- Other funds

Other interest revenue (refer note 1b)

(b) Other revenue

Reimbursements and recoveries

Other

The net result includes as expenses

(c) Auditors remuneration

Audit services

Other services

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))

(e) Elected members remuneration

Meeting fees

President's allowance

Deputy President's allowance

Travelling expenses

Telecommunications allowance

(f) Write offs

General rate

(g) Low Value lease expenses

Office equipment

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	12,000	13,241	16,500
- Other funds	12,400	15,744	18,500
Other interest revenue (refer note 1b)	7,700	8,285	5,154
	32,100	37,270	40,154
(b) Other revenue			
Reimbursements and recoveries	28,357	53,717	28,835
Other	52,400	59,479	54,650
	80,757	113,196	83,485
(c) Auditors remuneration			
Audit services	39,800	16,625	21,940
Other services	0	0	9,155
	39,800	16,625	31,095
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	28,583	27,603	35,594
	28,583	27,603	35,594
(e) Elected members remuneration			
Meeting fees	32,301	26,944	31,977
President's allowance	10,000	10,000	10,000
Deputy President's allowance	2,500	2,500	0
Travelling expenses	4,500	4,972	4,500
Telecommunications allowance	4,500	3,792	4,500
	53,801	48,208	50,977
(f) Write offs			
General rate	4,500	12	0
	4,500	12	0
(g) Low Value lease expenses			
Office equipment	9,996	15,272	5,276
	9,996	15,272	5,276

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At inception of a contract, an entity shall assess 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 lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

LEASES (CONTINUED)

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

12. 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 venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

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

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

13. TRUST FUNDS

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

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Department of Transport Licensing	0	520,000	(520,000)	0
Mukinbudin Indoor Cricket Club	11,345	0	(11,345)	0
Trust - Other	8,895	0	(4,000)	4,895
Sports Complex Key Bonds	940	0	(940)	0
Standpipe Key Bonds	250	0	(250)	0
Housing Tenancy Bonds	2,928	0	(2,928)	0
Gym Bonds	2,311	0	(2,311)	0
Soil Conservation	13,166	0	(13,166)	0
	39,835	520,000	(554,940)	4,895

**SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.

**SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The Shire of Mukinbudin adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Mukinbudin has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0		0
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0	28,107	28,107
Developer contributions	0		0
Contract liabilities non-current			
Developer contributions	0		0
Cash in lieu of parking	0		0
Adjustment to retained surplus from adoption of AASB 15		(28,107)	

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Mukinbudin is not required to make any adjustments on transition for leases for which the underlying asset is of low value. 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).

**SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES (Continued)**

INCOME FOR NOT-FOR-PROFIT ENTITIES

The Shire of Mukinbudin has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Mukinbudin has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables			
Adjustment to retained surplus from adoption of AASB 1058		0	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Mukinbudin. When the taxable event occurs the financial liability is extinguished and the Shire of Mukinbudin recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Mukinbudin to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the Shire of Mukinbudin of the changes as at 1 July 2019 is as follows:

	2019
	\$
Retained surplus - 30/06/2019	
Adjustment to retained surplus from adoption of AASB 15	(28,107)
Adjustment to retained surplus from adoption of AASB 1058	0
Retained surplus - 01/07/2019	(28,107)

ATTACHMENT

Capital Expenditure - Funding Sources

CAPITAL EXPENDITURE - FUNDING SOURCES

FOR THE PERIOD ENDED 30 JUNE 2020

Prog Job	GL		BUDGET TOTAL	Capital Grants & Contribs	Nominated Income	Royalties for Regions CLGF	Restricted Monies [Prior Grants]	MRWA Regional Road Group	MRWA Direct Grant	Roads to Recovery	FAGS Grant - Rd Formula component	Unspent Grants RTR	Other Specific Contribs.	Loan Funds	Reserves	Sale of Assets	Council Funds	Council and Non Specific Funds
Income Account Number								3120100	3120101	3120102								
4		Governance																
		Members of Council																
	4040150	Furniture & Equipment (Capital) -	6,500														6,500	6,500
	4040160	Members Chairs.																
BC001		Building (Capital) - Members Carpet.	5,500														5,500	5,500
		Total - Governance	12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	12,000	12,000
5		Law, Order & Public Safety																
		Emergency Services Levy																
	4050260	Emergency Services Building Capital Exp -	92,658	90,658													2,000	2,000
		ESL Bonie Rock BFB Facilities.																
		Total-Law, Order & Public Safety	92,658	90,658	0	0	0	0	0	0	0	0	0	0	0	0	2,000	2,000
7		Health																
		Other Health																
	4070650	Building (Capital) - Other Health	75,000		75,000												0	0
		Total - Health	75,000	0	75,000	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Education and Welfare																
		Community Resource Centre																
	4080270	Principal Repayment on Loan 109 - CRC -	6,843														6,843	6,843
		Cap Exp																
		Care Of Families And Children																
	4080450	Building Capital Expenditure - Care of	872,852	672,852	0									200,000			0	0
		Families & Children Boodie Rats																
		Replacement Building																
		Total - Education and Welfare	879,695	672,852	0	0	0	0	0	0	0	0	0	200,000	0	0	6,843	6,843
9		Housing																
		Housing - Shire (Staff and Rentals)																
	4090150	1 Salmon Gum Alley Building Capital	5,000														5,000	5,000
	4090150	25A Calder St Building Capital. Replace	12,000												12,000		0	0
		asbestos roof with colorbond.																
	4090150	25B Calder St Building Capital. Replace	12,000												12,000		0	0
		asbestos roof with colorbond.																
	4090150	12 Gimlett Way Building Capital Exp -	380,000											380,000			0	0
		Housing Shire																
	4090150	4 Earl Drive Building Capital Exp - Housing	380,000											380,000			0	0
		Shire																
	4090160	Loan Principal Repayment Exp - Loan 124	22,977														22,977	22,977
		- Cap Exp - Housing Shire																
		Housing - Aged (Including Senior Citizens)																
	4090250	Aged Unit 7 - Capital. Replacement	6,000														6,000	6,000
		flooring.																
		Total - Housing	817,977	0	0	0	0	0	0	0	0	0	0	760,000	24,000	0	33,977	33,977
10		Community Amenities																0
		Other Community Amenities																
	4101050	Railway Station Toilet - Capital. Water	7,400														7,400	7,400
		connection and installation.																
	4101060	Cemetery Capital	13,000														13,000	13,000
																	0	0
		Total - Community Amenities	20,400	0	0	0	0	0	0	0	0	0	0	0	0	0	20,400	20,400

CAPITAL EXPENDITURE - FUNDING SOURCES

FOR THE PERIOD ENDED 30 JUNE 2020

Prog Job	GL		BUDGET TOTAL	Capital Grants & Contribs	Nominated Income	Royalties for Regions CLGF	Restricted Monies [Prior Grants]	MRWA Regional Road Group	MRWA Direct Grant	Roads to Recovery	FAGS Grant - Rd Formula component	Unspent Grants RTR	Other Specific Contribs.	Loan Funds	Reserves	Sale of Assets	Council Funds	Council and Non Specific Funds
Income Account Number								3120100	3120101	3120102								
11		Recreation & Culture																
BC204	4110150	Public Halls, Civic Centres Railway Station Building Capital	7,500														7,500	7,500
BC260	4110355	Other Recreation & Sport Mukinbudin Sports Complex Building	97,000	68,451													28,549	28,549
	4110370	Capital - New sprung timber floor for the indoor netball courts.	16,695														16,695	16,695
		Principal on Loan 108 - Bowling Club																
		Total - Recreation & Culture	121,195	68,451	0	0	0	0	0	0	0	0	0	0	0	0	52,744	52,744
12		Transport																
IO125	4120140	Construction Streets, Roads, Bridges, Depots Townscape Other Infrastructure (Main St) - Cap Exp - Rds Main Street improvements, Street Trees etc.	20,000														20,000	20,000
RR004	4120166	Renewal Road Works Wilgoyne Road Renewal - Cap Exp	65,000														65,000	65,000
RR019	4120166	Ogilvie Road Renewal - Cap Exp	180,000							140,000							40,000	40,000
RR022	4120166	McGregor Road North Section Renewal - Cap Exp	52,000														52,000	52,000
RR023	4120166	Jones East Road Renewal - Cap Exp	80,000							50,000							30,000	30,000
RR025	4120166	Kalyanbudding West Road Renewal - Cap Exp	88,000							48,937							39,063	39,063
RR031	4120166	Harry Road Renewal - Cap Exp	85,000							60,000							25,000	25,000
RR032	4120166	Comerford Road Renewal - Cap Exp	60,000														60,000	60,000
RR093	4120166	Quanta Cutting-Weira Road Renewal - Cap Exp	85,000							50,000							35,000	35,000
RR107	4120166	Koorda-Bullfinch Road Renewal (East of Town Section 2019-20) - Cap Exp	300,800					198,000									102,800	102,800
RR005	4120167	Mukinbudin North East Rd - Cap Exp RRG (MRWA) Project Funded Road Works	85,000							75,000							10,000	10,000
RRG04	4120168	Mukinbudin-Wialki Rd (North Section 17/18) - Cap Exp Drainage Works	310,800					155,800									155,000	155,000
DN001	4120181	Urban Road Drainage - New - Cap Exp - Rds Sts & Bridges Installation of drainage to the Administration Office Lane. Wheatbelt Country Health funded.	36,000										36,000				0	0
		Subtotal Road Construction Expenditure	1,447,600	0	0	0	0	353,800	0	423,937	0	0	36,000	0	0	0	613,863	613,863
FPC01	4120170	Footpath Construction White Street - Western Footpath	22,000														22,000	22,000
FPC067	4120170	Memorial Avenue Footpath Construction - Cap Exp - Sts Rds & Bridges	22,000														22,000	22,000
		Road Plant Purchases Plant & Equipment (Capital) - Road Plant																0
	4120250	Purchases Renewal of the existing Grader 2004 Caterpillar 12H - P301.	355,000												290,000	65,000	0	0
IO260	4120460	Aerodrome Airstrip & Grounds Capital	11,000														11,000	11,000
		Total - Transport	1,857,600	0	0	0	0	353,800	0	423,937	0	0	36,000	0	290,000	65,000	688,863	688,863

CAPITAL EXPENDITURE - FUNDING SOURCES

FOR THE PERIOD ENDED 30 JUNE 2020

Prog Job	GL	BUDGET TOTAL	Capital Grants & Contribs	Nominated Income	Royalties for Regions CLGF	Restricted Monies [Prior Grants]	MRWA Regional Road Group	MRWA Direct Grant	Roads to Recovery	FAGS Grant - Rd Formula component	Unspent Grants RTR	Other Specific Contribs.	Loan Funds	Reserves	Sale of Assets	Council Funds	Council and Non Specific Funds
Income Account Number			3120100			3120101			3120102								
13		Economic Services															
BC315	4130250	Tourism & Area Promotion Barrack Cabins Capital Installaton of wooden floating floorboards. Other Economic Services	6,500													6,500	6,500
	4130671	Principal on Loan 119 - Mukinbudin Cafe	8,458													8,458	8,458
		Total - Economic Services	14,958	0	0	0	0	0	0	0	0	0	0	0	0	14,958	14,958
14		Other Property & Services															
		Plant Operating Costs															
	4140372	Principal on Loan 118 - Vibe Roller	15,845													15,845	15,845
	4143073	Principal on Loan 120 - Skid Steer	6,796													6,796	6,796
	4140374	Principal on Loan 121 - Motor Grader	35,795													35,795	35,795
	4140375	Principal on Loan 122 - Multi Tyre Roller	19,477													19,477	19,477
	4140376	Principal on Loan123 - John Deere Tractor	5,024													5,024	5,024
		Administration Overheads															
	4140550	Furniture & Equipment (Capital) - Administration	29,760													29,760	29,760
	4140555	Plant & Equipment (Capital) - Administration Renewal of the CEO's Prado x 3 as per trade-in arrangement.	180,000												177,000	3,000	3,000
		Land/Subdivision Development															
	4140951	Land Subdivision Surveying, Plans & Other Expenses - Cap Exp - Subdivisions	10,830													10,830	10,830
		Total - Other Property & Services	303,527	0	0	0	0	0	0	0	0	0	0	0	177,000	126,527	126,527
OVERALL TOTALS			4,195,010	831,961	75,000	0	0	353,800	0	423,937	0	0	36,000	960,000	314,000	242,000	958,312

7.2.1 Chief Executive Officer – Request for Annual Leave	
Location:	Mukinbudin
File Ref:	Personnel
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	26 th August 2019
Disclosure of Interest:	Dirk Sellenger – The author and beneficiary of any Annual Leave approved by the Council.
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Dirk Sellenger, Chief Executive Officer
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

Summary

To allow Council to consider a request for Annual Leave from the Chief Executive Officer

Background Information

The CEO is requesting Annual Leave during the third term School Holidays from Monday 30th September until Friday 11th October 2019 inclusive.

Officer Comment

The CEO will be contactable at most times during this period and this number has been advertised as the Shire Emergency contact number. Emails will be checked at least daily during this time and actioned on by delegation as deemed necessary. Each of the Managers will be at work during this period and for this reason the CEO doesn't consider that an Acting CEO is required during this period of leave.

Strategic & Social Implications

Nil

Consultation

Nil

Statutory Environment

Local Government Act 1995

5.41. Functions of CEO

The CEO's functions are to —

- (a) advise the council in relation to the functions of a local government under this Act and other written laws; and
- (b) ensure that advice and information is available to the council so that informed decisions can be made; and
- (c) cause council decisions to be implemented; and
- (d) manage the day to day operations of the local government; and
- (e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions; and
- (f) speak on behalf of the local government if the mayor or president agrees; and

- (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees); and
- (h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and
- (i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.

Policy Implications

Nil

Financial Implications

Council has made the necessary allowances for costs associated with the payment of Staff Annual Leave, including the CEO in the 2019/2020 Annual Budget.

No allowance has been made in the 2019/2020 Budget for costs associated with the employment of a person to the position of Acting CEO whilst the CEO takes Annual leave during the year.

The CEO has total Annual Leave hours exceeding the annual leave period requested.

OFFICER RECOMMENDATION

Council Decision Number –

Moved: **Seconded:**

That Council grant the Chief Executive Officer Annual Leave for the period 30th September to 11th October 2019 (inclusive).

Carried: /

8. Information Report

8.1 Nil

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

9.1 Nil

10. Urgent Business without notice (with the approval of the president or meeting)

10.1 Nil

12. Closure of Meeting

12.1 The Chairperson to declare the meeting closed at _____ pm.