SPECIAL MEETING OF THE COUNCIL - 3 JULY 2026 ATTACHMENTS

SHIRE OF MENZIES

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Menzies a Class 4 local government conducts the operations of a local government with the following community vision:

An inclusive and welcoming community, celebrating our heritage and place.

SHIRE OF MENZIES
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	5,188,610	5,188,595	4,982,851
Grants, subsidies and contributions		1,071,013	4,561,635	1,816,720
Fees and charges	13	473,120	421,518	251,028
Interest revenue	9(a)	309,000	227,656	304,000
Other revenue		30,050	35,266	110,602
		7,071,793	10,434,670	7,465,201
Expenses				
Employee costs		(3,159,844)	(2,640,507)	(3,161,466)
Materials and contracts		(2,880,850)	(2,130,777)	(2,646,542)
Utility charges		(135,200)	(92,462)	(175,700)
Depreciation	6	(1,985,487)	(1,855,307)	(2,676,314)
Finance costs	9(c)	(26,847)	(30,098)	(30,098)
Insurance		(178,420)	(186,559)	(177,287)
Other expenditure		(487,941)	(180,822)	(512,097)
		(8,854,589)	(7,116,532)	(9,379,504)
		(1,782,796)	3,318,138	(1,914,303)
Capital grants, subsidies and contributions		2,632,768	2,745,022	3,703,044
Profit on asset disposals	5	59,125	1,970	93,813
Loss on asset disposals	5	0	(7,538)	0
		2,691,893	2,739,454	3,796,857
Net result for the period		**909,097**	**6,057,592**	**1,882,554**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**909,097**	**6,057,592**	**1,882,554**

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

SHIRE OF MENZIES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		5,188,610	5,030,729	5,134,851
Grants, subsidies and contributions		1,031,552	4,447,153	1,791,720
Fees and charges		473,120	421,518	251,028
Interest revenue		309,000	227,656	304,000
Goods and services tax received		222,197	125,131	831,646
Other revenue		30,050	35,266	110,602
		7,254,529	10,287,453	8,423,847
Payments				
Employee costs		(3,159,844)	(2,564,874)	(3,161,466)
Materials and contracts		(2,734,912)	(1,656,649)	(2,645,492)
Utility charges		(135,200)	(92,462)	(175,700)
Finance costs		(26,847)	(30,098)	(30,098)
Insurance paid		(178,420)	(186,559)	(177,287)
Goods and services tax paid		(368,135)	(610,049)	(831,646)
Other expenditure		(487,941)	(180,822)	(512,097)
		(7,091,299)	(5,321,513)	(7,533,786)
Net cash provided by operating activities	4	163,230	4,965,940	890,061
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(3,020,000)	(765,706)	(2,611,976)
Payments for construction of infrastructure	5(b)	(5,756,221)	(3,739,902)	(7,619,382)
Proceeds from capital grants, subsidies and contributions		1,816,837	2,711,707	3,398,044
Proceeds from disposal of property, plant and equipment	5(a)	112,000	28,432	186,000
Net cash (used in) investing activities		(6,847,384)	(1,765,469)	(6,647,314)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(64,949)	(62,136)	(62,136)
Net cash (used in) financing activities		(64,949)	(62,136)	(62,136)
Net increase (decrease) in cash held		(6,749,103)	3,138,335	(5,819,389)
Cash at beginning of year		21,815,272	18,676,937	18,676,938
Cash and cash equivalents at the end of the year	4	**15,066,169**	**21,815,272**	**12,857,549**

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

SHIRE OF MENZIES
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	5,020,002	5,020,131	4,814,387
Rates excluding general rates	2(a)	168,608	168,464	168,464
Grants, subsidies and contributions		1,071,013	4,561,635	1,816,720
Fees and charges	13	473,120	421,518	251,028
Interest revenue	9(a)	309,000	227,656	304,000
Other revenue		30,050	35,266	110,602
Profit on asset disposals	5	59,125	1,970	93,813
		7,130,918	10,436,640	7,559,014
Expenditure from operating activities				
Employee costs		(3,159,844)	(2,640,507)	(3,161,466)
Materials and contracts		(2,880,850)	(2,130,777)	(2,646,542)
Utility charges		(135,200)	(92,462)	(175,700)
Depreciation	6	(1,985,487)	(1,855,307)	(2,676,314)
Finance costs	9(c)	(26,847)	(30,098)	(30,098)
Insurance		(178,420)	(186,559)	(177,287)
Other expenditure		(487,941)	(180,822)	(512,097)
Loss on asset disposals	5	0	(7,538)	0
		(8,854,589)	(7,124,070)	(9,379,504)
Non cash amounts excluded from operating activities	3(c)	1,926,362	1,860,875	2,582,501
Amount attributable to operating activities		**202,691**	**5,173,445**	**762,011**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		2,632,768	2,745,022	3,703,044
Proceeds from disposal of property, plant and equipment	5(a)	112,000	28,432	186,000
		2,744,768	2,773,454	3,889,044
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(3,020,000)	(765,706)	(2,611,976)
Acquisition of infrastructure	5(b)	(5,756,221)	(3,739,902)	(7,619,382)
		(8,776,221)	(4,505,608)	(10,231,358)
Amount attributable to investing activities		**(6,031,453)**	**(1,732,154)**	**(6,342,314)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	795,000	145,000	1,259,000
		795,000	145,000	1,259,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(64,949)	(62,136)	(62,136)
Transfers to reserve accounts	8(a)	(2,209,126)	(1,571,495)	(1,650,136)
		(2,274,075)	(1,633,631)	(1,712,272)
Amount attributable to financing activities		**(1,479,075)**	**(1,488,631)**	**(453,272)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	7,307,837	5,355,177	6,033,575
Amount attributable to operating activities		202,691	5,173,445	762,011
Amount attributable to investing activities		(6,031,453)	(1,732,154)	(6,342,314)
Amount attributable to financing activities		(1,479,075)	(1,488,631)	(453,272)
Surplus remaining after the imposition of general rates	3	**0**	**7,307,837**	**0**

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

SHIRE OF MENZIES
FOR THE YEAR ENDED 30 JUNE 2027
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SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the Shire of Menzies which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual 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 controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2025/26 actual balances
Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

Statement of Cashflows
Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

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

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Impairment losses of non-financial assets
• Measurement of employee benefits

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
Vacant and Improved	Gross rental valuation	0.089400	37	2,141,320	191,434	0	191,434	191,591	191,434
Mining	Unimproved valuation	0.152969	246	27,046,273	4,137,241	0	4,137,241	4,178,590	3,904,484
Exploration and Prospecting	Unimproved valuation	0.147540	501	4,102,545	605,289	0	605,289	566,468	634,987
Pastoral and Other	Unimproved valuation	0.085300	87	1,008,651	86,038	0	86,038	83,482	83,482
Total general rates			871	34,298,789	5,020,002	0	5,020,002	5,020,131	4,814,387
		Minimum							
(ii) Minimum payment		$							
Vacant and Improved	Gross rental valuation	200.00	210	50,252	42,000	0	42,000	41,200	41,200
Mining	Unimproved valuation	328.00	59	62,777	19,352	0	19,352	19,024	19,024
Exploration and Prospecting	Unimproved valuation	328.00	316	380,356	103,648	0	103,648	104,960	104,960
Pastoral and Other	Unimproved valuation	328.00	11	15,601	3,608	0	3,608	3,280	3,280
Total minimum payments			596	508,986	168,608	0	168,608	168,464	168,464
Total general rates and minimum payments			1,467	34,807,775	5,188,610	0	5,188,610	5,188,595	4,982,851
Instalment plan charges							3,000	2,520	7,000
Instalment plan interest							10,000	11,826	10,000
Late payment of rate or service charge interest							49,000	60,054	44,000
							62,000	74,400	61,000

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV)

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments 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 MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)
Full amount of rates and charges including arrears, to be paid on or before 18 September 2026 or 35 days after the date of issue

Option 2 (Four Instalments)
First instalment to be made on or before 18 September 2026 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges;
Second instalment to be made on or before 20 November 2026, or 2 months after the due date of the first instalment, whichever is later;
Third instalment to be made on or before 29 January 2027, or 2 months after the due date of the second instalment, whichever is later; and
Fourth instalment to be made on or before 2 April 2027, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	18/09/2026	0	0.0%	0.0%
Option two				
First instalment	18/09/2026	0	5.5%	7.0%
Second instalment	20/11/2026	10	5.5%	7.0%
Third instalment	29/01/2027	10	5.5%	7.0%
Fourth instalment	2/04/2027	10	5.5%	7.0%

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
Gross Rental Value (GRV)	This category includes all properties where the basis of rate is the Gross Rental Value (GRV)	To raise sufficient revenue to offset the costs associated with the provision of current and future services.	Ensures all ratepayers make a reasonable contribution towards the ongoing maintenance, provision of works, services, and facilities across the Shire.
Unimproved Value (UV) Mining	This category is associated with all mining leases/tenements where the basis of rate is Unimproved Value (UV)	To achieve an appropriate contribution from mining operations toward budgeted deficiency.	Reflects the difference in valuation methodology and recognises the impact of mining related activities on the Shire.
Unimproved Value (UV) Exploration and Prospecting	This category is associated with all exploration and prospecting leases where the basis of rate is Unimproved Value (UV)	Exploration and Prospecting leases are rated differentially to reflect the nature of the lease and acknowledge that these leases are generally not income generating.	Ensures an appropriate contribution towards the ongoing maintenance and services provision throughout the Shire.
Unimproved Value (UV) Pastoral and Other	This category is associated with all pastoral and other land not included in the above categories where the basis of rate is Unimproved Value (UV)	Pastoral and Other leases are rated differentially to reflect the nature of the lease and acknowledge that these leases are generally not for income generating.	Ensures an appropriate contribution towards the ongoing maintenance and services provision throughout the Shire.

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
Gross Rental Value (GRV)	The Council has established minimum rates for Gross Rental Value (GRV	These amounts represent the minimum rate that should be charged as reasonable contribution to services to the Community, and may exceed the actual result of calculating a property's rates based on its GRV.	Minimum rates have been prepared to comply with the Local Government Act 1995 which requires no more than 50% of properties to be levied on a minimum rate unless Ministerial approval is obtained.
Unimproved Value (UV)	The Council has established minimum rates for Unimproved Value (UV	These amounts represent the minimum rate that should be charged as reasonable contribution to services to the Community, and may exceed the actual result of calculating a property's rates based on its UV.	Minimum rates have been prepared to comply with the Local Government Act 1995 which requires no more than 50% of properties to be levied on a minimum rate unless Ministerial approval is obtained.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	15,066,169	21,815,272	12,857,549
Receivables		769,855	769,855	411,790
Inventories		42,569	42,569	11,331
Other assets		0	0	768,503
		15,878,593	22,627,696	14,049,173
Less: current liabilities				
Trade and other payables		(249,145)	(249,145)	(266,046)
Contract liabilities		0	(39,461)	(59,134)
Capital grant/contributions liabilities		0	(815,931)	(544,030)
Long term borrowings	7	(67,889)	(64,949)	0
Employee provisions		(157,081)	(157,081)	(148,022)
		(474,115)	(1,326,567)	(1,017,232)
Net current assets		15,404,478	21,301,129	13,031,941
Less: Total adjustments to net current assets	3(b)	(15,404,478)	(13,993,292)	(13,031,941)
Net current assets used in the Statement of Financial Activity		0	7,307,837	0

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Adjustments to net current assets				
Less: Reserve accounts	8	(15,629,448)	(14,215,322)	(13,179,963)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		67,889	64,949	0
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		157,081	157,081	148,022
Total adjustments to net current assets		(15,404,478)	(13,993,292)	(13,031,941)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of 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.

(c) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(59,125)	(1,970)	(93,813)
Add: Loss on asset disposals	5	0	7,538	0
Add: Depreciation	6	1,985,487	1,855,307	2,676,314
Non cash amounts excluded from operating activities		1,926,362	1,860,875	2,582,501

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION
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 right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

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

INVENTORIES
General
Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

INVENTORY - 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.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

SUPERANNUATION
The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

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.

CONTRACT LIABILITIES
Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

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

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

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

EMPLOYEE BENEFITS
Short-term employee benefits
Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.
The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits
Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CONTRACT ASSETS
Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		15,066,169	21,815,272	12,857,549
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		15,629,448	15,070,714	13,723,993
		15,629,448	15,070,714	13,723,993
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	15,629,448	14,215,322	13,179,963
Contract liabilities		0	39,461	0
Capital grant/contributions liabilities		0	815,931	544,030
Total restricted financial assets		15,629,448	15,070,714	13,723,993

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		909,097	6,057,592	1,882,554
Non-cash items:				
Depreciation	6	1,985,487	1,855,307	2,676,314
(Profit)/loss on sale of assets	5	(59,125)	5,568	(93,813)
Changes in assets and liabilities:				
(Increase)/decrease in receivables		0	(184,268)	152,000
Decrease in other assets		0	356,487	0
(Increase)/decrease in trade and other payables		0	(335,051)	1,050
(Increase) in contract liabilities		(39,461)	(44,673)	(25,000)
(Increase) in capital grant/contributions liabilities		(815,931)	(33,315)	(305,000)
Capital grants, subsidies and contributions		(1,816,837)	(2,711,707)	(3,398,044)
Net cash provided by operating activities		163,230	4,965,940	890,061

MATERIAL 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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget				2025/26 Actual					2025/26 Budget			
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$
Land - freehold land	0	0	14,000	14,000	12,648	(34,000)	27,068	606	(7,538)	12,000	0	0	0
Buildings - non-specialised	195,000	0	0	0	124,695	0	0	0	0	379,976	0	0	0
Buildings - specialised	1,205,000	0	0	0	189,443	0	0	0	0	1,035,000	0	0	0
Plant and equipment	1,620,000	(52,875)	98,000	45,125	438,920	0	1,364	1,364	0	1,185,000	(92,187)	186,000	93,813
Total	3,020,000	(52,875)	112,000	59,125	765,706	(34,000)	28,432	1,970	(7,538)	2,611,976	(92,187)	186,000	93,813
(b) Infrastructure													
Infrastructure - roads	4,918,596	0	0	0	3,094,358	0	0	0	0	5,777,276	0	0	0
Infrastructure - footpaths	77,625	0	0	0	0	0	0	0	0	75,000	0	0	0
Infrastructure - parks and ovals	350,000	0	0	0	4,500	0	0	0	0	1,000,000	0	0	0
Infrastructure - other	410,000	0	0	0	641,044	0	0	0	0	767,106	0	0	0
Total	5,756,221	0	0	0	3,739,902	0	0	0	0	7,619,382	0	0	0
Total	8,776,221	(52,875)	112,000	59,125	4,505,608	(34,000)	28,432	1,970	(7,538)	10,231,358	(92,187)	186,000	93,813

MATERIAL ACCOUNTING POLICIES

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

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

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	154,870	144,716	194,852
Buildings - specialised	316,047	295,325	410,625
Plant and equipment	318,503	297,620	474,680
Infrastructure - roads	858,238	801,967	1,192,817
Infrastructure - footpaths	17,443	16,299	22,869
Infrastructure - parks and ovals	43,080	40,255	56,156
Infrastructure - other	277,306	259,125	324,315
	1,985,487	1,855,307	2,676,314
By Program			
Governance	3,079	2,822	4,619
Law, order, public safety	42,436	38,900	63,676
Housing	168,651	154,597	215,688
Community amenities	20,027	18,359	30,052
Recreation and culture	125,639	115,169	157,402
Transport	967,402	886,785	1,440,463
Economic services	283,961	260,297	361,478
Other property and services	374,292	378,378	402,936
	1,985,487	1,855,307	2,676,314

MATERIAL ACCOUNTING POLICIES

DEPRECIATION
The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

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

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

Buildings - non-specialised	13 to 120 years
Buildings - specialised	13 to 120 years
Plant and equipment	5 to 10 years
Infrastructure - roads	15 to 80 years
Infrastructure - footpaths	30 to 60 years
Infrastructure - parks and ovals	10 to 40 years
Infrastructure - other	10 to 100 years

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

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

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

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
GROH House construction x 2	241	WATC	4.5%	543,035	0	(64,949)	478,086	(26,847)	605,171	0	(62,136)	543,035	(30,098)	605,171	0	(62,136)	543,035	(30,098)
				543,035	0	(64,949)	478,086	(26,847)	605,171	0	(62,136)	543,035	(30,098)	605,171	0	(62,136)	543,035	(30,098)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	25,000	25,000	25,000
Credit card balance at balance date	0	14,890	0
Total amount of credit unused	25,000	39,890	25,000
Loan facilities			
Loan facilities in use at balance date	478,086	543,035	543,035

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS
The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave reserve	219,142	3,083	0	222,225	217,079	2,063	0	219,142	217,079	3,395	0	220,474
(b) Building reserve	3,517,203	649,485	(200,000)	3,966,688	3,484,145	33,058	0	3,517,203	3,484,145	54,487	(700,000)	2,838,632
(c) Plant reserve	1,138,720	16,021	(445,000)	709,741	1,271,657	12,063	(145,000)	1,138,720	1,271,657	19,887	(234,000)	1,057,544
(d) Road Infrastructure reserve	3,783,044	662,351	0	4,445,395	2,608,163	1,174,881	0	3,783,044	2,608,163	1,190,924	(325,000)	3,474,087
(e) Caravan Park reserve	429,455	506,042	(50,000)	885,497	425,414	4,041	0	429,455	425,414	6,653	0	432,067
(f) Niagara Dam reserve	1,830,438	25,753	0	1,856,191	1,813,229	17,209	0	1,830,438	1,813,230	28,356	0	1,841,586
(g) Water reserve	233,052	3,279	0	236,331	230,855	2,197	0	233,052	230,855	3,610	0	234,465
(h) Waste Management reserve	1,290,204	318,152	(100,000)	1,508,356	980,896	309,308	0	1,290,204	980,895	315,340	0	1,296,235
(i) Former Post Office reserve	447,058	6,290	0	453,348	442,859	4,199	0	447,058	442,859	6,926	0	449,785
(j) Commercial Enterprise reserve	1,110,715	15,627	0	1,126,342	1,100,278	10,437	0	1,110,715	1,100,278	17,207	0	1,117,485
(k) Land Purchase reserve	216,291	3,043	0	219,334	214,252	2,039	0	216,291	214,252	3,351	0	217,603
	14,215,322	2,209,126	(795,000)	15,629,448	12,788,827	1,571,495	(145,000)	14,215,322	12,788,827	1,650,136	(1,259,000)	13,179,963

(b) Reserve Accounts - 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
Restricted by council		
(a) Leave reserve	Ongoing	To fund annual leave and long service leave obligations.
(b) Building reserve	Ongoing	To support the acquisition of future buildings and the renovation of existing buildings, including heritage properties.
(c) Plant reserve	Ongoing	To fund the purchase of major plant, equipment and vehicles.
(d) Road Infrastructure reserve	Ongoing	To fund major roadworks.
(e) Caravan Park reserve	Ongoing	To provide upgrades to the Caravan Park facilities.
(f) Niagara Dam reserve	Ongoing	To fund the ongoing upgrade of the Niagara Dam valve infrastructure and associated maintenance works.
(g) Water reserve	Ongoing	Established for the purpose of funding the ongoing maintenance, renewal and upgrade of water infrastructure assets and associated systems.
(h) Waste Management reserve	Ongoing	To provide for the statutory reinstatement and development of the waste reserve.
(i) Former Post Office reserve	Ongoing	To fund the restoration and maintenance of the former post office.
(j) Commercial Enterprise reserve	Ongoing	Established for the purpose of funding the acquisition, development of commercial enterprise activities with a view to producing a profit.
(k) Land Purchase reserve	Ongoing	To fund the purchase of selected properties with development potential.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

9. OTHER INFORMATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
The net result includes as revenues	$	$	$
(a) Interest earnings			
Investments	250,000	155,776	250,000
Other interest revenue	59,000	71,880	54,000
	309,000	227,656	304,000
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	100,000	80,383	100,000
Other services	0	11,250	0
	100,000	91,633	100,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	26,847	30,098	30,098
	26,847	30,098	30,098
(d) Write offs			
General rate	240,000	14,662	240,000
	240,000	14,662	240,000

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	22,913	22,138	22,138
Meeting attendance fees	22,308	21,554	21,554
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	6,429	5,997	5,000
Superannuation contribution payments	998	0	3,495
	53,748	50,789	53,287
Deputy President			
Deputy President's allowance	5,728	5,534	5,534
Meeting attendance fees	10,909	10,540	10,540
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	6,429	2,546	5,000
Superannuation contribution payments	998	0	1,286
	25,164	19,720	23,460
Council member 3			
Meeting attendance fees	10,909	10,540	10,540
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	6,429	4,446	5,000
Superannuation contribution payments	998	0	843
	19,436	16,086	17,483
Council member 4			
Meeting attendance fees	10,909	10,540	10,540
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	6,429	8,644	5,000
Superannuation contribution payments	998	0	843
	19,436	20,284	17,483
Council member 5			
Meeting attendance fees	10,909	10,540	10,540
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	6,429	3,191	5,000
Superannuation contribution payments	998	0	843
	19,436	14,831	17,483
Council member 6			
Meeting attendance fees	10,909	10,540	10,540
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	6,429	0	5,000
Superannuation contribution payments	998	0	843
	19,436	11,640	17,483
Council member 7			
Meeting attendance fees	10,909	8,189	10,540
Annual allowance for ICT expenses	1,100	854	1,100
Travel and accommodation expenses	6,429	510	5,000
Superannuation contribution payments	998	0	843
	19,436	9,553	17,483
Total Council Member Remuneration	176,092	142,903	164,162
President's allowance	22,913	22,138	22,138
Deputy President's allowance	5,728	5,534	5,534
Meeting attendance fees	87,762	82,443	84,794
Annual allowance for ICT expenses	7,700	7,454	7,700
Travel and accommodation expenses	45,003	25,334	35,000
Superannuation contribution payments	6,986	0	8,996
	176,092	142,903	164,162

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE
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
Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

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.
Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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 (such as telephone and internet charges), 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 and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)
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.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

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

OTHER EXPENDITURE
Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. PROGRAM INFORMATION

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.	Includes the members of council and the administrative support available to the council for the provision of the governance of the district. Other costs 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.	The reporting of the Shire's general rating income and the recognition of the Western Australian Grants Commission payment together with interest on investments and costs associated with the collection of funds.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Expenditure to assist in the education of the children and youth within the Shire.
Housing To provide and maintain housing.	Income and expenditure associated with the provision of housing to staff and others.
Community amenities To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
Recreation and culture To establish and effectively manage infrastructure and resources which will help the social well being of the community.	The reporting of income and expenditure associated with the Town Hall, library and recreation area, oval and reserves operated by Council.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, grids, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of the Council's airstrips.
Economic services To help promote the Shire and its economic well being.	The reporting of income and expenditure including the operation of Council's caravan park and administration of the Building Code of Australia.
Other property and services To monitor and control Shire's overheads operating accounts.	Involves the expenditure and allocation of employee overheads and plant costs. Also included is the accounting for private works, salary and wages reconciliation and other incomes and expenditure not included elsewhere.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
General purpose funding	4,100	3,480	8,100
Law, order, public safety	550	455	550
Health	500	423	300
Housing	225,320	183,150	54,500
Community amenities	14,200	12,343	12,200
Recreation and culture	1,700	403	900
Economic services	226,500	221,264	163,500
Other property and services	250	0	10,978
	473,120	421,518	251,028

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

SHIRE OF MENZIES
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2026 TO 30 JUNE 2027

				Source of Funds					
Particulars	**GL Cost Account**	**Job Number**	**Budget 2026/27**	**Borrowings**	**Grants/ Conributions**	**Restricted**	**Reserves**	**Proceeds on Sale of Assets**	**Municipal Funds**
Governance									
Other Governance Costs									
Vehicle Replacement CEO	4040230	CP001	$ 120,000.00				$ 70,000	$ 50,000	$ -
			$ 120,000	**$ -**	**$ -**	**$ -**	**$ 70,000**	**$ 50,000**	**$ -**
Housing									
Housing - Council Staff									
CEO House - Lot - 1085 (34) Wilson St - Building (Capital)	4090110	BC002	$ 20,000.00						**$ 20,000**
Duplex Lot 55A Walsh St (North Unit) - Building (Capital)	4090110	BC007	$ 10,000.00						**$ 10,000**
Duplex Lot 55B Walsh St (South Unit) - Building (Capital)	4090110	BC008	$ 10,000.00						**$ 10,000**
Housing Other									
Unit Lot 45 (29a) Shenton (Front) - Building (Capital)	4090210	BC017	$ 50,000.00						**$ 50,000**
Unit Lot 45 (29b) Shenton (Back) - Building (Capital)	4090210	BC018	$ 50,000.00				$ -		**$ 50,000**
Lot 1089 (3) Wilson St - Building (Capital)	4090210	BC019	$ 55,000.00	$ -			$ -		**$ 55,000**
			$ 195,000	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 195,000**
Community Amenities									
Sanitation - General									
Menzies Effluent Pond (Capital)	4100180	C0106	$ 150,000.00				$ 100,000		**$ 50,000**
Kookynie Waste Site Infrastructure (Capital)	4100180	C0108	$ 50,000.00						**$ 50,000**
Other Community Amenities									
Kookynie Public Toilets - Building (Capital)	4100710	BC040	$ 80,000.00						**$ 80,000**
Niagara Toilet Block (Septic) - Building (Capital)	4100710	BC041	$ 120,000.00		$ -				**$ 120,000**
Lake Ballard Toilet Block 3 (Composting) - Building (Capital)	4100710	BC051	$ 50,000.00		$ -				**$ 50,000**
			$ 450,000	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 350,000**
Recreation & Culture									
Public Halls, Civic Centres									
Town Hall (Hall) - Building (Capital)	4110110	BC026	$ 100,000.00				$ 100,000		**$ -**
Other Recreation & Sport									
Menzies Playground	4110370	PC003	$ 100,000.00		$ -				**$ 100,000**
Outdoor Gym (Capital)	4110370	PC004	$ 50,000.00						**$ 50,000**
Recreation Precinct Upgrade	4110370	PC006	$ 200,000.00						**$ 200,000**
Heritage									
War memorial (Capital - Infrastructure)	4110610	C0049	$ 200,000.00						**$ 200,000**
			$ 650,000	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 550,000**
Transport									
Streets, Roads, Bridges & Depot Construction									
Roads Construction									

SHIRE OF MENZIES
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2026 TO 30 JUNE 2027

Particulars	GL Cost Account	Job Number	Budget 2026/27	Source of Funds: Borrowings	Grants/ Conributions	Restricted	Reserves	Proceeds on Sale of Assets	Municipal Funds
Municipal Funded Works									
Program Reseal	4120140	C1213	$ 100,000.00						$ 100,000
Kookynie Rd Reseal (Capital)	4120141	RC080	$ 500,000.00						$ 500,000
Tjuntjunjarra Access Rd (Capital)	4120142	RC049	$ -						$ -
Tjuntjunjarra Internal Roads Program (20-21)	4120142	RC249	$ -						$ -
Road To Recovery (RTR) Funded Works									
Kookynie Mt Remarkable Rd (R2R)	4120147	R2R003	$ 1,200,000.00		$ 500,000				$ 700,000
Mount Ida Rd (R2R)	4120147	R2R026	$ 1,050,000.00		$ 470,172				$ 579,828
RRG (MRWA) Project Funded Works									
Tjuntjunjarra Access Rd (RRG)	4120150	RRG049	$ 448,201.00		$ 448,201				$ -
RRG Road Renewals - Evanston - Menzies Road (RRG 26/27)	4120151	RRG008D	$ 918,000.00		$ 612,000				$ 306,000
Tjuntjuntjarra Access Road (Indigenous Community Access Rd)	4120164	ICA049	$ 602,395.00		$ 602,395				$ -
Footpath Construction									
Wilson St - Footpath Capital	4120170	FC031	$ 15,525.00						$ 15,525
Brown St - Footpath Capital	4120170	FC042	$ 15,525.00						$ 15,525
Onslow St - Footpath Capital	4120170	FC047	$ 15,525.00						$ 15,525
Mercer St - Footpath Capital	4120170	FC053	$ 15,525.00						$ 15,525
Kensington St - Footpath Capital	4120170	FC071	$ 15,525.00						$ 15,525
Infrastructure Other									
Grids Capital	4120140	GRIDCAP	$ 100,000.00						$ 100,000
Town Improvement Project (Capital)	4120190	C0105	$ 20,000.00						$ 20,000
Streets, Roads, Bridges & Depot Maintenance									
Depot - Workshop (Capital)	4120110	BC037C	$ 85,000.00						$ 85,000
Road Plant Purchases									
Rubbish Truck with Compactor	4120330	CP006	$ 5,000.00					$ -	$ 5,000
Service Truck Replacement	4120330	CP007	$ 20,000.00					$ -	$ 20,000
Tip Truck Replacement	4120330	CP014	$ 20,000.00					$ -	$ 20,000
Vehicle Replacement Works Manager	4120330	CP004	$ 30,000.00					$ -	$ 30,000
Work Utility Vehicle Replacement	4120330	CP016	$ 15,000.00					$ 15,000	$ -
Commuter Bus Replacement	4120330	CP017	$ 30,000.00					$ -	$ 30,000
Work Utility Vehicle Replacement	4120330	CP018	$ 15,000.00					$ -	$ 15,000
New Hydraulic Excavator (New Plant -Capital)	4120330	CP019	$ 400,000.00						$ 400,000
Tjuntjuntjarra - Bin Lifter, Tipper Trailer	4120330	CP020	$ 50,000.00						$ 50,000
Mechanic Work Utility Replacement	4120330	CP021	$ 80,000.00					$ -	$ 80,000
BMO Work Utility Replacement	4120330	CP022	$ 70,000.00					$ 18,000	$ 52,000
Tri-Axle Dolly (Disposal)	4120330	CP023	$ 15,000.00					$ 15,000	$ -

SHIRE OF MENZIES
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2026 TO 30 JUNE 2027

Particulars	GL Cost Account	Job Number	Budget 2026/27	Borrowings	Grants/ Conributions	Restricted	Reserves	Proceeds on Sale of Assets	Municipal Funds
				Source of Funds					
Loader Replacement (New plant - Capital)	4120330	PA165	$ 400,000.00				$ 200,000		**$ 200,000**
Skidsteer Replacement (New Plant - Capital)	4120330	PA166	$ 200,000.00				$ 100,000		**$ 100,000**
Tractor Replacement (New Plant - Capital)	4120330	PA167	$ 150,000.00				$ 75,000		**$ 75,000**
Kookynie Airstrip (Capital)	4120690	C0126	$ 60,000.00						**$ 60,000**
Menzies Airstrip (Capital)	4120690	C0130	$ 60,000.00						**$ 60,000**
Water - Infrastructure Other (Capital)									
Town Dam Upgrade	4120790	C0121	$ -		$ -				**$ -**
			$ 6,721,221	**$ -**	**$ 2,632,768**	**$ -**	**$ 375,000**	**$ 48,000**	**$ 3,665,453**
Economic Services									
Kookynie Street Light	4130190	C052	$ 10,000.00						**$ 10,000**
Tourism and Area Promotion									
Caravan Park Upgrade (Capital)	4130210	BC021A	$ 120,000.00				$ 50,000		**$ 70,000**
Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	4130210	BC028	$ 150,000.00						**$ 150,000**
Community Centre Lot 8 (50) Shenton St - Building (Capital)	4130210	BC030	$ 100,000.00						**$ 100,000**
Station Masters House Goongarrie - Building (Capital)	4130210	BC031	$ 50,000.00						**$ 50,000**
Goongarrie Cottage South - Building (Capital)	4130210	BC032	$ 25,000.00						**$ 25,000**
Goongarrie Cottage North - Building (Capital)	4130210	BC033	$ 25,000.00						**$ 25,000**
Astrotourism (Capital)	4130290	C0050	$ 60,000.00						**$ 60,000**
			$ 540,000	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ 490,000**
Other Property & Services									
General Administration Overheads									
Town Hall (Admin) - Building (Capital)	4140210	BC027	$ 100,000.00				$ 100,000		**$ -**
(Refurbishment)									
			$ 100,000	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**
GRAND TOTAL			**$ 8,776,221**	**$ -**	**$ 2,632,768**	**$ -**	**$ 795,000**	**$ 98,000**	**$ 5,250,453**

SHIRE OF MENZIES

STATEMENT OF RESERVE MOVEMENTS FOR THE PERIOD 1 JULY 2026 TO 30 JUNE 2027

		Reserve											
	Account Number	**Leave**	**Building**	**Plant**	**Caravan Park**	**Niagra Dam**	**Water Park**	**Waste Management**	**Former Post Office**	**Commercial Enterprise**	**Road Infrastructure**	**Land Purchase**	**Total Reserves**
Opening Balance - 1/7/26		**219,142**	**3,517,203**	**1,138,720**	**429,455**	**1,830,438**	**233,052**	**1,290,203**	**447,058**	**1,110,715**	**3,783,044**	**216,291**	**14,215,321**
Additions To Reserves (Transfers To)													
Reserve Interest Received Allocated to Reserves	**4030281**	3,083	49,485	16,021	6,042	25,753	3,279	18,152	6,290	15,627	53,225	3,043	**200,000**
Leave Reserve	**4040281**												**0**
Building Reserve	**4090183**		600,000										**600,000**
Plant Reserve	**4120381**												**0**
Roads Infrastructure Reserve	**4120185**										609,126		**609,126**
Main Street Reserve	**4120184**												**0**
Staff Amenities Reserve	**4090181**												**0**
TV Reserve	**4110481**												**0**
Caravan Park Reserve	**4130281**				500,000								**500,000**
Bitumen Reserve	**4120183**												**0**
Rates Creditors Reserve	**4140281**												**0**
Niagara Dam Reserve	**4130283**												**0**
Water Park Reserve	**4110381**												**0**
Economic Development Reserve	**4130681**												**0**
Waste Management Reserve	**4100181**							300,000					**300,000**
Former Post Office Reserve	**4090281**												**0**
Commercial Enterprise Reserve	**4130881**												**0**
Land Purchase Reserve	**4130883**												**0**
Transfer to Leave Reserve - General Allocation	**4140281**												**0**
Transfer to Plant Replacement Reserve - General Allocation	**4120381**												**0**
Transfer to Road Infrastructure Reserve - Ex Road, Main St & Bitumen Reserves	**4120185**												**0**
Transfer to Building Reserve - Ex Staff Amenities, Television, Rates Creditors Reserves	**4090183**												**0**
Total Additions to Reserves		**3,083**	**649,485**	**16,021**	**506,042**	**25,753**	**3,279**	**318,152**	**6,290**	**15,627**	**662,351**	**3,043**	**2,209,126**
Reserves Utilised (Transfers From)													
Leave Reserve	**5040281**												**0**
Building Reserve													**0**
- Town Hall (Hall) Upgrade	**5110181**		100,000										**100,000**
- Town Hall Refurbishment	**5140281**		100,000										**100,000**
Plant Reserve	**5120381**												**0**
- CEO Vehicle replacement	**5040281**			70,000									**70,000**
Roads Infrastructure Reserve													**0**
- Loader Replacement (PA165)	**5120381**			200,000									**200,000**
- Skidsteer Replacement (PA166)	**5120381**			100,000									**100,000**
- Tractor Replacement (PA167)	**5120381**			75,000									**75,000**
Main Street Reserve	**5120184**												**0**
Caravan Park Reserve	**5130281**												**0**
- Caravan Park Upgrade (BC021A)	**5130281**				50,000								**50,000**
Bitumen Reserve	**5120184**												**0**
Rates Creditors Reserve	**5140281**												**0**
Niagara Dam Reserve	**5130283**												**0**
Waste Management Reserve	**5100181**												**0**
- Menzies Effluent Pond (C0106)	**5100181**							100,000					**100,000**
Former Post Office Reserve	**5090281**												**0**
Commercial Enterprise Reserve	**5106100**												**0**
Land Purchase Reserve	**5130883**												**0**
Total Reserves Utilised		**0**	**200,000**	**445,000**	**50,000**	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**795,000**
		0											
Closing Reserve Balances		**222,225**	**3,966,688**	**709,741**	**885,497**	**1,856,191**	**236,331**	**1,508,355**	**453,348**	**1,126,342**	**4,445,395**	**219,334**	**15,629,447**
Total Reserves - 30/06/27													**15,629,447**

SHIRE OF MENZIES

FEES AND CHARGES

2026/2027

Printed 26/06/2026

2026/2027 FEES AND CHARGES			
GENERAL			
Printing, Photocopying, Scanning (B/W or Color) - per A4 sheet	$	0.65	inc GST
Printing, Photocopying, Scanning (B/W or Color) - per A3 sheet	$	1.10	inc GST
Laminating - A4 colour per sheet	$	4.15	inc GST
Laminating - A3 colour per sheet	$	5.10	inc GST
Electoral Rolls - per roll - set by the Electoral Act	$	-	GST Free
Rates - Order and Requisitions per assessment	$	74.00	inc GST
Rates Enquiry fee - per assessment (1-3 enquiries)	$	17.00	inc GST
Gravel ex Shire Pits at 4.50 per m3 + delivery if applicable	$	4.65	inc GST
Water from Standpipe - per 1,000 litres	$	20.00	GST Free
Diesel and Unleaded Fuel - Price per litre*	As per market price		inc GST
**Additional cost for the labour $25.00/customer*			
Towing services (i.e. Lake Ballard to Menzies or Kalgoorlie) per Klm (inc return)	$	13.00	inc GST
Shire of Menzies License Plate Fee	$	240.00	inc GST
ROOM/FACILITY FOR HIRE			
Facility Hire Town Hall - Full Day (up to 8 hours)	$	120.00	inc GST
Facility Hire Town Hall - Half day (up to 4 hours)	$	60.00	inc GST
The Town Hall hire includes access to the commercial kitchen, as well as the use of folded tables and plastic chairs. *Please note that electronic equipment, such as speakers, microphones, and the smartboard, are not included in the hire.*			
Facility Hire CRC Conference Room - Full Day (up to 8 hours)	$	120.00	inc GST
Facility Hire CRC Conference Room - Half day (up to 4 hours)	$	60.00	inc GST
The CRC Conference Room hire includes access to the kitchen facilities, as well as the use of the smartboard for presentations and meetings.			
Facility Hire - Ngalipaku Recreation Centre - per event	$	120.00	inc GST
Facility Hire Town Hall (Community Event) - per event	Free		
Facility Hire CRC Conference Room (Community Event) - per event	Free		
Facility Hire Ngalipaku Recreation Centre (Community Event) per event	Free		
Facility Hire - BOND (No Alcohol)	$	100.00	GST Free
Facility Hire - BOND (Alcohol)	$	250.00	GST Free
Cleaning Bond - for all room facility hire	$	200.00	inc GST
Cleaning Charges - in excess of Bond - Per Hour (min 2 hours)	$	50.00	inc GST
PRIVATE WORKS (MUST BE APPROVED BY CEO)			
Grader Hire - per hour	$	260.00	inc GST
Loader - John Deere - per hour	$	260.00	inc GST
Mack Truck & Side Tipper Trailer Hire - per hour	$	270.00	inc GST
Mack Truck & Trailer Hire - per hour	$	270.00	inc GST
Mack Truck & Water Cart Hire - per hour	$	270.00	inc GST
Light Truck - per hour	$	175.00	inc GST
Roller - per hour	$	175.00	inc GST
Backhoe - per hour	$	175.00	inc GST
Excavator (Komatsu) - per hour	$	175.00	inc GST
Skid Steer (Caterpillar) - per hour	$	145.00	inc GST
Forklift (Komatsu) - per hour	$	135.00	inc GST
Labour hire - per hour	$	87.00	inc GST
Labour hire (after hours) - per hour	$	104.50	inc GST
Whipper Snipper - per hour	$	100.00	inc GST
Lawn Mower (Small/Big) - per hour	$	115.00	inc GST
Please Note:			
- Dry hire is not permitted under any circumstances. The above hire rate includes an operator			
- Written approval from the CEO or ACEO is required before commencing any PRIVATE WORKS.			
- Prior to the commencement of the PRIVATE WORKS, the contractor/applicant must lodge the required bond deposit.			
BUS HIRE			
First 300 km	$	120.00	inc GST
Over 300km - per km rate	$	1.50	inc GST
Bond	$	250.00	inc GST
Cleaning if required - per hour	$	50.00	inc GST

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2026/2027 FEES AND CHARGES		
If fuel tank empty - per litre	As per market price	inc GST
Community Service	Free	
CARAVAN PARK AND ACCOMMODATION		
**Fees are calculated on a nightly basis*		
Non-Powered Site - Day Rate	$ 30.00	inc GST
Non-Powered Site - Weekly Rate	$ 140.00	inc GST
Powered Site - Day Rate	$ 35.00	inc GST
Powered Site - Weekly Rate	$ 200.00	inc GST
Caravan Park Cabins and 2 Bedrooms Chalet/Other Accommodation (per night)	$ 225.00	inc GST
Depot Accommodation - Room 1 (per night)	$ 100.00	inc GST
Depot Accommodation - Room 2 (per night)	$ 150.00	inc GST
Washing Machine - per load	$ 3.00	inc GST
Dryer - per load	$ 3.00	inc GST
Showers - per person	$ 5.00	inc GST
Water from Caravan park (5 litres up to 150 litres)	$ 10.00	GST Free
STAFF HOUSING RENTAL		
Housing Rental - per week. Category 1 - Separate House - 4 bed 2 bath	$ 110.00	GST Free
Housing Rental - per week. Category 2 - Separate House - 3 bed 2 bath	$ 89.00	GST Free
Housing Rental - per week. Category 4 - Duplex - 2 bed 1 bath	$ 54.00	GST Free
Housing Rental - per week. Category 5 - Depot Room 1 or 2 (Furnish and inclusive utilities)	$ 26.00	GST Free
Housing Rental - per week. Category A - Furnished or Semi-Furnished.	$ 22.00	GST Free
Housing Rental - per tenancy. Category B - Pet Bond.	$ 110.00	GST Free
Housing Rental - 56 Shenton Street (furnish) refer to Lease agreement	$ 100.00	GST Free
IT Room (for use of computers at Community Resource Centre)		
Internet use up to 4 hours*	FREE	inc GST
Internet use additional hour* - per hour	$ 10.00	inc GST
*CRC operating hours only		
ADVERTISING IN *MENZIES MATTERS*		
Regional Local Government - Golden Quest Discovery Trail Members - A4 per issue	FREE	inc GST
Menzies Local Business and Community - A4 per issue	FREE	inc GST
Quarter Page - per issue	$ 5.65	inc GST
Half Page - per issue	$ 11.50	inc GST
Whole Page - per issue	$ 21.75	inc GST
COMMUNITY POST BOX LEASE		
Small Box - per annum	$ 25.00	inc GST
Large Box - per annum	$ 50.00	inc GST
CONSIGMENT SALES @CRC		
Commission on sale of second-party products	10% of sales items	inc GST
Note: Confirmation must be provided in writing by both the Shire of Menzies and the seller		
HEALTH		
Lodging House Licence Per Annum	$ 236.50	inc GST
Lodging House New Registration	$ 131.00	inc GST
New Food Business Notification	$ -	inc GST
New Food Business 1st Registration Certificate	$ 290.00	inc GST
New Food Business Annual Fee for Servicing	$ 190.00	inc GST
Request for Inspection/Service/Advise - Per Hour **Fees applied first hour and then in equal increments of 15 minutes*	$ 179.15	inc GST
Special Event or Temporary Food Permit Registration	$ 25.00	inc GST
STATUTORY - HEALTH ACT, 1911		
Septic Tank Application Fee	$ 118.00	GST Free
Septic Tank Permit to use	$ 118.00	GST Free
Septic Tank Local Government Report	$ 118.00	GST Free
Septic Tank Inspection Fee - Per Hour **Fees applied first hour and then in equal increments of 15 minutes*	$ 179.15	inc GST
ANIMAL CONTROL **as per Statutory Dog Act 1976, Cat Act 2011**		
Dog Annual Registration - Sterilised 1 Year	$ 20.00	inc GST
Dog Annual Registration - Sterilised 3 Year	$ 42.50	inc GST

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2026/2027 FEES AND CHARGES			
Dog Annual Registration - Sterilised Lifetime		$ 100.00	inc GST
Dog Annual Registration - Unsterilised 1 Year		$ 50.00	inc GST
Dog Annual Registration - Unsterilised 3 Year		$ 120.00	inc GST
Dog Annual Registration - Unsterilised Lifetime		$ 250.00	inc GST
Concessions - Guide Dogs		Free	
Concessions - Dogs used for Droving/Tending Stock		25% of Fee	inc GST
Concessions - Dogs owned by Pensioners		50% of Fee	inc GST
Concessions - Registration after 31 May		50% of Fee	inc GST
Impounding Fees - As per Dog Act & Regulations		$ 100.00	inc GST
Impounded Dog - Sustenance and maintenance Fee per day		$ 20.00	inc GST
Microchipping		At Cost	inc GST
Cat Annual Registration - Sterilised 1 Year		$ 20.00	inc GST
Cat Annual Registration - Sterilised 3 Year		$ 42.50	inc GST
Cat Annual Registration - Sterilised Lifetime		$ 100.00	inc GST
Cat Annual Registration - Unsterilised 1 Year		$ 50.00	inc GST
Cat Annual Registration - Unsterilised 3 Year		$ 120.00	inc GST
Cat Annual Registration - Unsterilised Lifetime		$ 250.00	inc GST
** Must sight certificate signed by a Registered Vet, a Statutory Declaration or sight ear tattoo for Sterilisation Concession All dogs three months of age + must be licenced. Licences are due on November 1 of each year and can be paid at the Shire of Menzies Administration office during normal office hours. In respect of every first registration made after 31 May, in any year, only one half of the registration fee shall be payable. Renewals are to take effect from 1 November in any year, within the preceding period period of 21 days from and including 11 October*			
ANIMAL CONTROL TRAP			
Cat Trap - First 7 days		FREE	inc GST
Cat Trap - After 7 days (Per Day)		$ 5.00	inc GST
Refundable Trap Deposit		$ 50.00	GST Free
CEMETERY			
Grave Preparation (Adult)		$ 800.00	inc GST
Grave Preparation (Child under 13 years of age)		$ 400.00	inc GST
Grave Preparation (extra deep)		$ 100.00	inc GST
WASTE			
Rateable Waste Service			
240 Litre MGB	Per bin/per annum	$ 155.00	inc GST
Additional 240 Litre MGB	Per bin/per annum	$ 173.50	inc GST
Garden and General Waste*	up to 6x4 Trailer	FREE	
Non Rateable Waste Service			inc GST
240 Litre MGB	Per bin/per annum	$ 187.00	inc GST
Additional 240 Litre MGB	Per bin/per annum	$ 207.00	inc GST
Sale of 240 Litre MGB Bin	Each	$ 125.00	inc GST
Garden and General Waste*	up to 6x4 Trailer	FREE	inc GST
Commercial/Industrial at Waste Facility			
Garden and General Waste	Per M3	$ 190.00	inc GST
Garden and General Waste	Single Axel Trailer (6x4) or Utility/Load	$ 250.00	inc GST
Garden and General Waste	Bogie Axle Trailer/Load	$ 350.00	inc GST
Garden and General Waste	Single Axle Truck	$ 400.00	inc GST
Garden and General Waste	Bogie Axle Truck	$ 600.00	inc GST
Asbestos Waste**	Per M3	$ 180.00	inc GST
Asbestos Waste**	Per Tonne	$ 500.00	inc GST
Septic Tank Cleaning	One Tank	The service will be carried out by an external contractor, and all costs will be invoiced and processed separately.	
	Two or One Large Tank		
	Three Tanks		
Domestic Liquid Waste	Per Litre	$ 0.10	inc GST
TYRE			
Car and Truck Tyre	Not acceptable at the Shire of Menzies waste facility		
Car and Truck Tyre with Rim			
Loader Tyre			
Notes:			

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2026/2027 FEES AND CHARGES
* Subsequent trailer loads within the same week, as well as loads larger than a 6x4 trailer, will be charged by the cubic metre.
** Prior to Disposal, Special Permission must be obtained for Asbestos Materials
*** Additional cost for the use of the Shire Equipment for disposal at Private Works Rates

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