



SHIRE OF MENZIES

MINUTES

**OF THE SPECIAL MEETING OF COUNCIL
HELD**

Thursday 23 August 2018

Commencing at 1. 13 pm

Councillor Attendance at Shire of Menzies Council Meetings 2017 – 2018 - 2019

Council Meeting Date	Leave of Absence	Apologies	Electronic Attendance	Absent
27 July 2017		Cr D Hansen		Cr K Mader
31 August 2017		Cr D Hansen		
30 September 2017			Cr D Hansen Cr I Baird	
26 October 2017				
30 November 2017		Cr D Hansen		
14 December 2017		Cr D Hansen		
22 February 2018		Cr J Dwyer Cr J Lee	Cr D Hansen	
29 March 2018				
26 April 2018		Cr D Hansen	Cr I Baird	
31 May 2018		Cr D Hansen		
28 June 2018				
6 August 2018				
23 August 2018		Cr D Hansen Cr I Tucker	Cr I Baird	
30 August 2018				
27 September 2018				
25 October 2018				
29 November 2018				
13 December 2018				
28 February 2019				
28 March 2019				
24 April 2019				
30 May 2019				
27 June 2019				

TABLE OF CONTENTS

1	DECLARATION OF OPENING	4
2	ANNOUNCEMENT OF VISITORS.....	4
3	RECORD OF ATTENDANCE	4
4	PUBLIC QUESTION TIME	4
5	DECLARATIONS OF INTEREST.....	4
6	REPORTS OF OFFICERS	4
6.1	ADOPTION OF BUDGET FOR THE YEAR ENDING 30 JUNE 2019.....	4
7	ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAVE BEEN GIVEN	5
8	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING.....	5
9	NEXT MEETING.....	5
10	CLOSURE OF MEETING	5

1 DECLARATION OF OPENING

The Shire President declared the meeting open at 1.13 pm.

The Shire President advised that a request had been received from Cr Ian to attend the Meeting by electronic means from the Community Development Shed at Tjuntjuntjara Community which is more than 150 kilometres from the Shire of Menzies Council Chambers but still in the state of Western Australia.

COUNCIL RESOLUTION:

No.1474

MOVED: Cr Jill Dwyer

SECONDED: Cr Mader

That Council resolve to accept Cr Ian Baird to attend the Council Meeting via electronic means from the CDP Shed at Tjuntjuntjara Community which is more than 150 kilometres from the Shire of Menzies Council Chambers and still in the state of Western Australia.

Carried 4 / 0

2 ANNOUNCEMENT OF VISITORS

There were no visitors present.

3 RECORD OF ATTENDANCE

Present

Councillors:	Cr G Dwyer	Shire President
	Cr I Baird	Deputy Shire President via electronic means
	Cr J Dwyer	
	Cr J Lee	
	Cr K Mader	

Staff	Mrs R Evans	Chief Executive Officer
	Mrs J Taylor	Manager Finance and Administration

Apologies	Cr D Hansen
	Cr I Tucker

4 PUBLIC QUESTION TIME

There were no questions from the public.

5 DECLARATIONS OF INTEREST

There were no declarations of interest.

6. REPORTS OF OFFICERS

6.1 Adoption of Budget for the year ending 30 June 2019

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	FIN.935.1 /NAM160
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	20 August 2018
AUTHOR:	Jeanette Taylor, Manager Finance & Administration
ATTACHMENT:	6.1-1 Statutory Budget for year ending 30 June 2019

COUNCIL RESOLUTION:	No. 1475
----------------------------	-----------------

Valuations and Rates

MOVED: Cr J.Dwyer

SECONDED: Cr Mader

That the valuations supplied by the Valuer General and totalling as stated, be adopted and recorded in the rate book for use in the 2018/2019 financial year

- *Gross Rental Value (GRV) \$2,570,861*
- *Unimproved Value (UV) \$18,545,555*

Carried by Absolute Majority 5/0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That the valuations supplied by the Valuer General and totalling as stated, be adopted and recorded in the rate book for use in the 2018/2019 financial year

- Gross Rental Value (GRV) \$2,570,861
- Unimproved Value (UV) \$18,545,555

COUNCIL RESOLUTION:	No. 1476
----------------------------	-----------------

Rate in the Dollar

MOVED: Cr Lee

SECONDED: Cr J.Dwyer

That in accordance with the Local Government Act 1995 Section 6.32, Council impose general rates in GRV and UV in the 2018/2019 financial year as:

- 1. Gross Rental Value (GRV)*
 - a. GRV Improved 8.47 cents in the dollar Minimum Rate \$317*
 - b. GRV Vacant 8.49 cents in the dollar Minimum Rate \$200*
- 2. Unimproved Value*
 - a. UV Mining Operating 16.26 cents in the dollar Minimum Rate \$317*
- 3. UV Mining Exploration 14.73 cents in the dollar Minimum Rate \$280*
- 4. UV Mining Prospecting 14.51 cents in the dollar Minimum Rate \$248*
- 5. UV Pastoral and Other 8.14 cents in the dollar Minimum Rate \$317*

Carried by Absolute Majority 5 /0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That in accordance with the Local Government Act 1995 Section 6.32, Council impose general rates in GRV and UV in the 2018/2019 financial year as:

- | | | | |
|----|--------------------------|---------------------------|--------------------|
| 1. | Gross Rental Value (GRV) | | |
| | a. GRV Improved | 8.47 cents in the dollar | Minimum Rate \$317 |
| | b. GRV Vacant | 8.49 cents in the dollar | Minimum Rate \$200 |
| 2. | Unimproved Value | | |
| | a. UV Mining Operating | 16.26 cents in the dollar | Minimum Rate \$317 |
| 3. | UV Mining Exploration | 14.73 cents in the dollar | Minimum Rate \$280 |
| 4. | UV Mining Prospecting | 14.51 cents in the dollar | Minimum Rate \$248 |
| 5. | UV Pastoral and Other | 8.14 cents in the dollar | Minimum Rate \$317 |

COUNCIL RESOLUTION:

No. 1477

Rubbish Removal Charge

MOVED: Cr Lee

SECONDED: Cr J.Dwyer

That in accordance with section 67 of the Waste Avoidance and Resource Recovery Act 2007, Council impose Receptacle Collection Charges as:

- | | | |
|----|------------------------------------------------------------------|-------|
| 1. | 240 litre bin (first service for residential property) | \$137 |
| 2. | 240 litre bin (additional service for residential property) | \$152 |
| 3. | 240 litre bin service (per service) for non-residential property | \$165 |

Carried by Absolute Majority 5 /0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That in accordance with section 67 of the Waste Avoidance and Resource Recovery Act 2007, Council impose Receptacle Collection Charges as:

- | | | |
|----|------------------------------------------------------------------|-------|
| 1. | 240 litre bin (first service for residential property) | \$137 |
| 2. | 240 litre bin (additional service for residential property) | \$152 |
| 3. | 240 litre bin service (per service) for non-residential property | \$165 |

COUNCIL RESOLUTION:

No. 1478

Payment Options

MOVED: Cr J.Dwyer

SECONDED: Cr Mader

That in accordance with Regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominate the following due dates for the payment of rates and charges in the 2017/2018 financial year

- | | |
|----------------------------------------------|--------------------------------|
| <i>Issue Date</i> | <i>28 August 2018</i> |
| 1. <i>Payment in Full</i> | <i>04 October 2018</i> |
| 2. <i>Payment in Four Instalments</i> | |
| a. <i>First Instalment</i> | <i>04 October 2018</i> |
| b. <i>Second Instalment</i> | <i>06 December 2018</i> |
| c. <i>Third Instalment</i> | <i>07 February 2019</i> |
| d. <i>Fourth Instalment</i> | <i>11 April 2019</i> |

Carried by Absolute Majority 5 /0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That in accordance with Regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominate the following due dates for the payment of rates and charges in the 2017/2018 financial year

Issue Date	28 August 2018
1. Payment in Full	04 October 2018
2. Payment in Four Instalments	
a. First Instalment	04 October 2018
b. Second Instalment	06 December 2018
c. Third Instalment	07 February 2019
d. Fourth Instalment	11 April 2019

COUNCIL RESOLUTION:

No 1479

Instalment Charges

MOVED: Cr Mader

SECONDED: Cr J.Dwyer

That in accordance with section 6.45(3) of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, Council impose administration fees (excluding eligible pensioners and seniors) as:

- 1. Payment of rates and charges by instalments (not including the first instalment) \$14 per instalment and 5.5% interest to apply to instalments that remain outstanding after the due date;*
- 2. Payment of rates and charges by alternative arrangement to be \$100 per arrangement, and to incur penalty interest of 11% for rates remaining outstanding after the due date.*

Carried by Absolute Majority 5 / 0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That in accordance with section 6.45(3) of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, Council impose administration fees (excluding eligible pensioners and seniors) as:

1. Payment of rates and charges by instalments (not including the first instalment) \$14 per instalment and 5.5% interest to apply to instalments that remain outstanding after the due date;
2. Payment of rates and charges by alternative arrangement to be \$100 per arrangement, and to incur penalty interest of 11% for rates remaining outstanding after the due date.

Penalties and Additional charges for unpaid Rates and Charges**MOVED: Cr Mader****SECONDED: Cr J.Dwyer**

That in accordance with section 6.51 of the Local Government Act 1995, Council impose penalty interest of 11% per annum, calculated daily, on rates and service charges remaining unpaid (excluding eligible pensioners opting to defer the payment of their rates), after the due date and that the following fees be adopted for the non-payment of rates and charges

- 1. A fee of \$11 will be levied on each Final Notice issued (concession holders not to receive final notices).*
- 2. A fee of \$40 will be levied on each title search required for recovery of outstanding rates.*

Carried by Absolute Majority 5/0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That in accordance with section 6.51 of the Local Government Act 1995, Council impose penalty interest of 11% per annum, calculated daily, on rates and service charges remaining unpaid (excluding eligible pensioners opting to defer the payment of their rates), after the due date and that the following fees be adopted for the non-payment of rates and charges

- A fee of \$11 will be levied on each Final Notice issued (concession holders not to receive final notices).
- A fee of \$40 will be levied on each title search required for recovery of outstanding rates.

MOVED: Cr Lee**SECONDED: Cr Mader**

That Council adopt the proposed fees and charges for the year ending 30 June 2019.

Carried by Absolute Majority 5/0

*Noted Typing error for refuse charge in agenda attachment \$135 has been corrected for minute attachment (\$137).

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That Council adopt the proposed fees and charges for the year ending 30 June 2019.

Councillor Remuneration**MOVED: Cr Baird****SECONDED: Cr J.Dwyer**

As determined by Western Australia Salaries and Allowances Act 1975, Determination of the Salaries and Allowances Tribunal for Local Government, Chief Executive Officers and Elected Members Part 6.4 and Part 7 Band 4.

President***Annual Attendance Fee******\$19,341.00***

<i>Annual Presidents Allowance</i>	\$19,846.00
Deputy President	
<i>Annual Attendance Fee</i>	\$9,410.00
<i>Annual Deputy Presidents Allowance</i>	\$4,961.50
All other Councillors	
<i>Annual Attendance Fee</i>	\$9,410.00
All Councillors	
<i>Annual Communication Fee</i>	\$1,100.00

Carried by Absolute Majority 5 / 0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

As determined by Western Australia Salaries and Allowances Act 1975, Determination of the Salaries and Allowances Tribunal for Local Government, Chief Executive Officers and Elected Members Part 6.4 and Part 7 Band 4.

President

Annual Attendance Fee	\$19,341.00
Annual Presidents Allowance	\$19,846.00

Deputy President

Annual Attendance Fee	\$9,410.00
Annual Deputy Presidents Allowance	\$4,961.50

All other Councillors

Annual Attendance Fee	\$9,410.00
-----------------------	------------

All Councillors

Annual Communication Fee	\$1,100.00
--------------------------	------------

COUNCIL RESOLUTION:

No. 1483

Housing Rental and bonds

MOVED: Cr J.Dwyer

SECONDED: Cr Mader

Housing Rental and Bonds

Shire staff housing is categorised into two categories:

Category 1 – Separate house – three bedrooms, two bathrooms

Category 2 – Duplex/Unit – two bedrooms, one bathroom

Category 1 Staff Housing

<i>Existing Tenants</i>	<i>2018/2019</i>	<i>rent</i>	<i>\$49.50 per week</i>
<i>New Tenants</i>	<i>2018/2019</i>	<i>rent</i>	<i>\$70.00 per week</i>

Category 2 Staff Housing

<i>All Tenants</i>	<i>2018/2019</i>	<i>rent</i>	<i>\$40.00 per week</i>
--------------------	------------------	-------------	-------------------------

Rental Bond (as per Residential Tenancies Act 1987)

Equivalent to four weeks rent

Pet Bond

\$200 (regardless of number of pets)

Carried by Absolute Majority 5 / 0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

Shire staff housing is categorised into two categories:

Category 1 – Separate house – three bedrooms, two bathrooms

Category 2 – Duplex/Unit – two bedrooms, one bathroom

Category 1 Staff Housing

Existing Tenants 2018/2019 rent \$49.50 per week

New Tenants 2018/2019 rent \$70.00 per week

Category 2 Staff Housing

All Tenants 2018/2019 rent \$40.00 per week

Rental Bond (as per Residential Tenancies Act 1987)

Equivalent to four weeks rent

Pet Bond

\$200 (regardless of number of pets)

COUNCIL RESOLUTION:

No. 1484

Loyalty Payment

MOVED: Cr Mader

SECONDED: Cr Lee

Loyalty Payment

Year 1 \$41.12 per fortnight

Year 2 \$82.37 per fortnight

Year 3 \$123.56 per fortnight

Year 4 \$164.75 per fortnight

Carried by Absolute Majority 5 /0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

Year 1 \$41.12 per fortnight

Year 2 \$82.37 per fortnight

Year 3 \$123.56 per fortnight

Year 4 \$164.75 per fortnight

COUNCIL RESOLUTION:

No. 1485

Daily Sustenance Allowance for Conferences and Training

MOVED: Cr Lee

SECONDED: Cr Mader

Daily Sustenance Allowance for Conferences and Training

Payment in lieu of accommodation (employees only)- \$100 per night – where employee chooses not to stay at Council nominated accommodation.

Where accommodation booked for employee / member and conference does not provide meals

**** the following allowance will be paid (in advance where possible)***

Breakfast - \$20.00

Lunch - \$20.00

Dinner - \$55.00

- **Where the accommodation provides meals, and the employee / member chooses to eat elsewhere, the allowance will not be paid.*

Carried by Absolute Majority 5 / 0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

Payment in lieu of accommodation (employees only)- \$100 per night – where employee chooses
Where accommodation booked for employee / member and conference does not provide meals
* the following allowance will be paid (in advance where possible)

Breakfast - \$20.00
Lunch - \$20.00
Dinner - \$55.00

- **Where the accommodation provides meals, and the employee / member chooses to eat elsewhere, the allowance will not be paid.*

COUNCIL RESOLUTION:	No. 1486
----------------------------	-----------------

Adoption of Variance

MOVED: Cr J.Dwyer

SECONDED: Cr Mader

That Council adopt the following percentage and dollar value for identifying and reporting material variances for the Monthly Statement of Financial Activity presented to Council for review and comparison to Budget will indicate the variance value plus (+) or minus (-) of 10% for items greater than \$25,000 variance.

Carried by Absolute Majority 5 / 0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That Council adopt the following percentage and dollar value for identifying and reporting material variances for the Monthly Statement of Financial Activity presented to Council for review and comparison to Budget will indicate the variance value plus (+) or minus (-) of 10% for items greater than \$25,000 variance.

COUNCIL RESOLUTION:	No. 1487
----------------------------	-----------------

Adoption of Threshold for Capitalisation

MOVED: Cr Lee

SECONDED: Cr Mader

That Council adopt a minimum value of \$10,000 for the capitalisation of purchases as Assets

Carried by Absolute Majority 5 / 0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That Council adopt a minimum value of \$10,000 for the capitalisation of purchases as Assets

Transfer the funds from the Economic Development Reserve to Heritage Building Reserve.

MOVED: Cr J.Dwyer

SECONDED: Cr Mader

That Council

- 1. Establish a Former Post Office Reserve the purpose of the Reserve to be “ for restoration and maintenance of the Former Post Office.”**
- 2. Approve the transfer of the funds from the Economic Development Reserve to the Former Post Office Reserve.**
- 3. Close the Economic Development Reserve.**

Carried by Absolute Majority 4 / 1

Cr Lee voted against the motion as the Former Post Office has been the matter for attention on a number of previous occasions.

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That Council establish a Former Post Office Reserve.

Purpose - for restoration and maintenance of the Former Post Office.

That Council approve the transfer of the funds from the Economic Development Reserve to the Former Post Office Reserve.

That Council close the Economic Development Reserve.

Borrowings

MOVED: Cr J.Dwyer

SECONDED: Cr Mader

That a loan for the purpose of housing be raised from WATC up to the value of \$500,000.

Carried by Absolute Majority 5 / 0

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That a loan for the purpose of housing be raised from WATC up to the value of \$500,000.

Adoption of Budget for the year ending 30 June 2019**MOVED: Cr J.Dwyer****SECONDED: Cr Mader*****That the 2018/2019 Annual Budget include the following to be adopted:***

- a. Statements of Comprehensive Income by Program***
- b. Statement of Comprehensive Income by Nature and Type***
- c. Rate Setting Statement***
- d. Statement of Cash Flows***
- e. Capital and Infrastructure Works Program***
- f. Notes to and forming the Annual Budget***
- g. Statement of Cash Backed Reserves***
- h. Schedule of Fees and Charges***

Carried by Absolute Majority 5 /0**OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:**

That the 2018/2019 Annual Budget include the following to be adopted:

- a. Statements of Comprehensive Income by Program
- b. Statement of Comprehensive Income by Nature and Type
- c. Rate Setting Statement
- d. Statement of Cash Flows
- e. Capital and Infrastructure Works Program
- f. Notes to and forming the Annual Budget
- g. Statement of Cash Backed Reserves
- h. Schedule of Fees and Charges

VOTING REQUIREMENTS:

Absolute Majority

IN BRIEF:

For Council to consider the Adoption of the Budget for the year ending 30 June 2019.

RELEVANT TO STRATEGIC PLAN:***14.1 Sustainable local economy encouraged***

- A strong local economy, diversified through encouraging commercial growth, which provides jobs and services.
- The acquisition of appropriate resources to assist with economic and tourism planning and development.

14.2 Strong sense of community maintained

- Our community will have access to all necessary service requirements.
- The Shire to review disability access throughout the Shire of Menzies.
- The Shire to acquire appropriate resources to assist with developing the services and

facilities required by the community.

14.3 Active civic leadership achieved

- Regularly monitor and report on the Shire's activities, budgets, plans and performance.
- Maintain sustainability through our leadership, our regional and government partnerships and ensure we make informed resource decisions for our community good.

STATUTORY AUTHORITY:

Local Government Act 1995 Section 5.98, 6.32, 6.36, 6.46(3), 6.47 and 6.51

Waste Avoidance and Resource Recovery Act 2007 Section 67

Local Government (Financial Management) Regulations 1996 Regulation 64(2) and 67

POLICY IMPLICATIONS:

Policy Schedule 4.1 – Budget Preparation Timetable

FINANCIAL IMPLICATIONS:

The Annual Budget determines how funds will be allocated for the forthcoming financial year.

RISK ASSESSMENTS:

- OP9** Budgets are inaccurately reported with differences in the Budget adopted by Council, and that exercised by Council administration.
- OP10** Budgets do not reflect strategic objectives.
- OP13** Council does not comply with statutory reporting requirements and deadlines.
- OP14** Council does not raise the correct level of rate income.
- OP30** Unrealistic budgets adopted.

BACKGROUND:

At the ordinary meeting of Council held on 31 May 2018, Council resolved to adopt differential rating. The proposed rates were advertised with the final date for objections being 30 June 2018. No objections were received.

The Statutory Budget has been developed following a review of the draft budget at a workshop all items included in both the operating and capital budget.

COMMENT:

Rate increases for the 2018/2019 Financial year for all properties has been limited to 1.8%. The total Reserves are, for the most part retained. Some new initiatives have been introduced, and plant replaced.

Further transfers to Reserves will be considered following the completion of the Annual Accounts. It is proposed that any difference in surplus between the Adopted budget estimate and the final surplus will be transferred to Reserves.

The budget as presented has been developed by using the following reference documents.

- Workforce Plan
- Asset Management Plan
- Long Term Financial Management Plan
- Strategic Community Plan
- Corporate Business Plan.



SHIRE OF MENZIES

BUDGET

FOR THE YEAR ENDED 30 JUNE 2019

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	5
Rate Setting Statement	6
Notes to and Forming Part of the Budget	7 to 31
Supplementary Information	32

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2018/2019 Budget \$	2017/2018 Actual \$	2017/2018 Budget \$
REVENUE				
Rates	8	3,163,515	3,035,767	2,809,112
Operating Grants, Subsidies and Contributions		1,439,517	3,027,985	1,717,444
Fees and Charges	11	269,080	246,983	171,620
Interest Earnings	2(a)	224,501	312,795	184,600
Other Revenue		48,290	45,780	46,200
<u>Total Revenue</u>		<u>5,144,903</u>	<u>6,669,309</u>	<u>4,928,976</u>
EXPENSES				
Employee Costs		(1,902,046)	(1,551,422)	(1,615,058)
Materials and Contracts		(2,015,018)	(1,629,971)	(2,876,273)
Utility Charges		(109,340)	(100,056)	(56,160)
Depreciation	2(a)	(2,774,749)	(2,366,595)	(2,076,951)
Interest Expenses	2(a)	(7,000)	0	0
Insurance Expenses		(124,470)	(127,351)	(130,430)
Allocation to Capital		218,425	187,812	
Other Expenditure		(300,234)	(278,053)	(332,400)
<u>Total Expenses</u>		<u>(7,014,433)</u>	<u>(5,865,636)</u>	<u>(7,087,272)</u>
<u>Net operating</u>		<u>(1,869,530)</u>	<u>803,673</u>	<u>(2,158,296)</u>
Non-Operating Grants, Subsidies and Contributions		3,212,556	2,274,433	3,609,875
Profit on Asset Disposals	4	15,000	28,638	10,750
Loss on Asset Disposals	4	(22,500)	(11,183)	(9,250)
NET RESULT		1,335,527	3,095,562	1,453,079
Other Comprehensive Income				
Changes on Revaluation of non-current assets				
TOTAL COMPREHENSIVE INCOME		<u>1,335,527</u>	<u>3,095,562</u>	<u>1,453,080</u>

Notes:

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adtion.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be asessed at the time they occur, with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2018/2019 Budget \$	2017/2018 Actual \$	2017/2018 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		0	164	0
General Purpose Funding		4,224,396	5,008,043	3,889,706
Law, Order, Public Safety		3,200	2,965	6,400
Health		7,100	7,337	0
Housing		105,600	99,840	65,220
Community Amenities		8,300	9,292	6,600
Recreation and Culture		640	1,085	10,000
Transport		537,637	1,294,678	727,250
Economic Services		206,690	196,913	185,100
Other Property and Services		51,340	48,994	38,700
<u>Total Revenue</u>		<u>5,144,903</u>	<u>6,669,310</u>	<u>4,928,976</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(803,917)	(727,206)	(534,774)
General Purpose Funding		(185,769)	(223,204)	(133,975)
Law, Order, Public Safety		(108,274)	(70,924)	(45,180)
Health		(114,370)	(94,116)	(109,000)
Housing		(167,276)	(140,908)	(291,334)
Community Amenities		(295,312)	(213,103)	(202,910)
Recreation & Culture		(934,015)	(607,274)	(503,390)
Transport		(3,323,042)	(2,581,708)	(2,597,655)
Economic Services		(1,024,068)	(932,200)	(830,321)
Other Property and Services		(51,391)	(274,993)	(1,838,733)
<u>Total Expenses not including Finance Costs</u>		<u>(7,007,433)</u>	<u>(5,865,636)</u>	<u>(7,087,272)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Housing		(7,000)	0	0
<u>Total Finance Costs</u>		<u>(7,000)</u>	<u>0</u>	<u>0</u>
<u>Total Expenses</u>		<u>(7,014,433)</u>	<u>(5,865,636)</u>	<u>(7,087,272)</u>
<u>Net Operating</u>		<u>(1,869,530)</u>	<u>803,674</u>	<u>(2,158,296)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Recreation & Culture		72,871	128,336	261,000
Transport		2,547,685	2,146,098	3,333,875
Economic Services		592,000	0	15,000
		<u>3,212,556</u>	<u>2,274,434</u>	<u>3,609,875</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Community Amenities				
Transport		(7,500)	13,231	1,500
Other Property and Services		0	4,223	0
		<u>(7,500)</u>	<u>17,454</u>	<u>1,500</u>
NET RESULT		1,335,527	3,095,562	1,453,079
Other Comprehensive Income				
Changes on Revaluation of non-current assets				
TOTAL COMPREHENSIVE INCOME		<u>1,335,527</u>	<u>3,095,562</u>	<u>1,453,080</u>

STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2019

Notes: to Statement of comprehensive Income.

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adtion.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be asesed at the time they occur, with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2019**

	NOTE	2018/2019 Budget \$	2017/2018 Actual \$	2017/2018 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,981,523	3,324,531	2,295,772
Operating Grants, Subsidies and Contributions		1,439,517	3,027,985	1,717,444
Fees and Charges		269,080	298,680	171,620
Interest Earnings		224,501	312,795	184,600
Goods and Services Tax		218,424	159,032	0
Goods and Services Tax			0	0
Other		48,290	45,780	46,200
		<u>5,181,335</u>	<u>7,168,802</u>	<u>4,415,636</u>
Payments				
Employee Costs		(1,902,046)	(1,548,180)	(1,615,058)
Materials and Contracts		(1,251,366)	(1,480,210)	(1,809,588)
Utility Charges		(109,340)	(100,056)	(56,160)
Insurance Expenses		(124,470)	(127,351)	(130,430)
Interest Expenses		(7,000)	0	0
Allocation to capital			0	
Other		(300,234)	(278,053)	(332,400)
		<u>(3,694,456)</u>	<u>(3,533,850)</u>	<u>(3,943,636)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,486,879</u>	<u>3,634,952</u>	<u>472,000</u>
Cash Flows from Investing Activities				
Payments for Development of Payments for Purchase of Property, Plant & Equipment	3	(1,937,950)	(850,190)	(1,498,000)
Payments for Construction of Infrastructure	3	(5,211,723)	(2,911,786)	(5,034,287)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		3,212,556	2,274,433	3,609,875
Proceeds from Sale of Plant & Equipment	4	129,000	165,569	81,000
Proceeds from Advances				
Net Cash Used in Investing Activities		<u>(3,808,117)</u>	<u>(1,321,974)</u>	<u>(2,841,412)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(21,837)		
Repayment of Finance Leases				
Proceeds from Loans				
Proceeds from New Debentures	5	500,000	0	0
Net Cash Provided By (Used In) Financing Activities		478,163	0	0
Net Increase (Decrease) in Cash Held		(1,843,075)	2,312,978	(2,369,412)
Cash at Beginning of Year		12,408,651	10,095,673	10,095,673
Cash and Cash Equivalents at the End of the Year	15(a)	<u>10,565,580</u>	<u>12,408,651</u>	<u>7,726,261</u>

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

**RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019**

	NOTE	2018/2019 Budget \$	2017/2018 Actual \$	2017/2018 Budget \$
REVENUES	1,2			
Governance		0	164	0
General Purpose Funding		1,060,881	1,972,276	965,594
Law, Order, Public Safety		3,200	2,965	6,400
Health		7,100	7,337	0
Housing		105,600	99,840	65,220
Community Amenities		8,300	9,292	6,600
Recreation and Culture		73,511	129,421	271,000
Transport		3,100,322	3,465,190	4,071,875
Economic Services		798,690	196,913	200,100
Other Property and Services		51,340	53,217	38,700
		<u>5,208,944</u>	<u>5,936,614</u>	<u>5,625,489</u>
EXPENSES	1,2			
Governance		(803,917)	(727,206)	(534,774)
General Purpose Funding		(185,769)	(223,204)	(133,975)
Law, Order, Public Safety		(108,274)	(70,924)	(45,180)
Health		(114,370)	(94,116)	(109,000)
Housing		(174,276)	(140,908)	(291,334)
Community Amenities		(295,312)	(213,103)	(202,910)
Recreation & Culture		(922,015)	(607,274)	(503,390)
Transport		(3,345,542)	(2,592,152)	(2,606,905)
Economic Services		(1,036,068)	(932,200)	(830,321)
Other Property and Services		(51,391)	(275,732)	(1,838,733)
		<u>(7,036,933)</u>	<u>(5,876,819)</u>	<u>(7,096,522)</u>
Net Operating Result Excluding Rates		<u>(1,827,988)</u>	<u>59,796</u>	<u>(1,471,033)</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	7,500	(17,454)	(1,500)
Movement in employee benefit provisions (non current)				
Depreciation on Assets	2(a)	2,774,749	2,366,595	2,076,951
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(1,270,376)	(388,154)	(1,061,000)
Purchase Infrastructure Assets - Roads	3	(3,478,881)	(2,461,498)	(4,310,287)
Purchase Infrastructure Assets - Parks	3	(1,657,202)	(391,641)	(674,000)
Purchase Infrastructure Assets - Footpaths	3	(75,640)	(58,647)	(50,000)
Purchase Plant and Equipment	3	(562,574)	(358,299)	(337,000)
Purchase Furniture and Equipment	3	(105,000)	(103,737)	(100,000)
Proceeds from Disposal of Assets	4	129,000	165,569	81,000
Repayment of Debenture	5	(21,837)	0	0
Proceeds from New Debentures	5	500,000	0	0
Transfers to Reserves (Restricted Assets)	6	(2,504,625)	(3,895,805)	(3,033,935)
Transfers from Reserves (Restricted Assets)	6	1,198,678	147,000	272,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	3,730,680	5,631,191	5,631,192
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	3,730,680	(53,499)
Total Amount Raised from General Rate	8	<u>(3,163,516)</u>	<u>(3,035,766)</u>	<u>(2,924,112)</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

(b) The Local Government Reporting Entity

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

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

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

(c) 2016/17 Actual Balances

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(f) Goods and Services Tax

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.

(g) Superannuation

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) 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 with original maturities of three months or less 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 on the statement of financial position.

(i) 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.

Collectibility 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.

(j) Inventories

General

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

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

Land Held for Resale

Land purchased for development and/or resale 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 the statement of comprehensive income 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 resale is classified as current except where it is held as non-current based on Council's intention to release for sale.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at fair value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Land Under Control

In accordance with local Government (Financial Management) Regulation 16 (a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with other policies detailed in this Note.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Revaluation

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases in the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised as profit or loss.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value, imposes a further minimum of 3 years revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** methodology section as detailed above.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Early Adoption of AASB 13 - Fair Value Measurement

Whilst the new accounting standard in relation to fair value, *AASB 13 - Fair Value Measurement* does not become applicable until the end of the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard).

As a consequence, the principles embodied in *AASB 13 - Fair Value Measurement* have been applied to this reporting period (year ended 30 June 2013).

Land Under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst this treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

Buildings	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	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Expenditure on items of equipment under \$10,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or at cost.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and
- (b) less any reduction for impairment.

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

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current. They are subsequently measured at fair value with changes to carrying amount being included in profit or loss.

(ii) Loans and receivables

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired.

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

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

Derecognition

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment

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

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

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

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(o) Employee Benefits

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

(p) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(q) Provisions

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result; and
- c) 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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

	2018/2019 Budget \$	2017/2018 Actual \$	2017/2018 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary			
Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	20,000	18,347	20,000
Other Services	0	0	0
	20,000	18,347	20,000
Depreciation			
<u>By Program</u>			
Governance	0	0	0
Law, Order, Public Safety	4,228	4,228	17,553
Health	0	0	0
Education and Welfare	0	0	0
Housing	121,852	121,852	133,567
Community Amenities	9,097	9,097	16,071
Recreation and Culture	31,216	50,783	135,419
Transport	2,024,934	1,597,213	1,446,891
Economic Services	149,923	149,923	129,741
Other Property and Services	433,499	433,499	197,709
	2,774,749	2,366,595	2,076,951
<u>By Class</u>			
Land and Buildings	367,132	367,132	367,436
Furniture and Equipment	28,566	48,133	11,230
Plant and Equipment	340,906	340,906	283,600
Roads	1,970,862	1,543,140	1,366,070
Footpaths	7,024	7,024	3,380
Parks and Ovals	40,744	40,744	35,185
Infrastructure Other	19,516	19,516	10,050
	2,774,749	2,366,595	2,076,951
Rental Charges			
- Operating Leases (Print Management Service)	26,000	26,180	26,000
- Operating Leases (Golden Quest Vehicle)	12,939	11,903	12,939
	38,939	38,083	38,939
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	90,000	131,370	80,000
- Other Funds	20,000	57,269	50,000
Other Interest Revenue (<i>refer note 13</i>)	114,501	124,156	54,600
	224,501	312,795	184,600

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

COMMUNITY VISION

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

COUNCIL OPERATIONS

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

GOVERNANCE

Administration and operation of facilities and services to members of council. Other costs that relate to the task of assisting elected members and electors on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local laws . Fire prevention and animal control.

HEALTH

Monitor and control health standards within the community, provide support and assistance for Emergency Services. Analytical services.

EDUCATION AND WELFARE

Support of educational facilities within the Shire and of any external resources necessary to assist with educational programs for all residents.

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain refuse sites and Menzies and Kookynie. Provision of public toilets to both townsites.

RECREATION AND CULTURE

Provide a library and museum. Maintenance and operations of Town Hall, sports oval and other recreation facilities.

TRANSPORT

Construction and maintenance of roads, drainage works and traffic signs. Maintenance of airstrips at Menzies and Kookynie.

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

Building Control, provision of power and water supplies. Supply and maintenance of television re-

OTHER PROPERTY & SERVICES

Public works operations, plant repairs and operation costs. Cost of Administration.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

3. ACQUISITION OF ASSETS	2018/19 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	80,000
General Purpose Funding	0
Law, Order, Public Safety	0
Health	0
Education and Welfare	0
Housing	664,000
Community Amenities	0
Recreation and Culture	766,615
Transport	4,371,147
Economic Services	1,247,911
Other Property and Services	20,000
	7,149,673

By Class

Purchase Land Held for Resale	0
Purchase Land and Buildings	1,270,376
Purchase Infrastructure Assets - Roads	3,478,881
Purchase Infrastructure Assets - Parks	1,657,202
Purchase Infrastructure Assets - Footpaths	75,640
Purchase Plant and Equipment	562,574
Purchase Furniture and Equipment	105,000
	7,149,673

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

- Asset Acquisition Program

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit (Loss)
	2018/19 BUDGET	2018/19 BUDGET	2018/19 BUDGET
	\$	\$	\$
Plant and Equipment			
P0161 Triaxle Drop Deck Loader	35,000	50,000	15,000
P0180 Merc Truck	84,000	65,000	(19,000)
Ford Ranger	17,500	14,000	(3,500)
	136,500	129,000	(7,500)

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit (Loss)
	2017/18 BUDGET	2017/18 BUDGET	2017/18 BUDGET
	\$	\$	\$
Light Vehicles			
Ford Ranger	17,500	14,000	(3,500)
Heavy Vehicles			
P0161 Triaxle Drop Deck Loader	35,000	50,000	15,000
P0180 Merc Truck	84,000	65,000	(19,000)
	136,500	129,000	(7,500)

<u>Summary</u>	2017/18 BUDGET \$
Profit on Asset Disposals	15,000
Loss on Asset Disposals	(22,500)
	(7,500)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate %	Maturity Date	Principal 1 July 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2019 Budget	2018 Actual	2019 Budget	2018 Actual	2019 Budget	2018 Actual
Housing Loan - WATC	2.8	Dec-28	0	500,000	21,837	0	478,163	0	7,000	0
Total all Loans			0	500,000	21,837	0	478,163	0	7,000	0

All debenture repayments are to be financed by general purpose revenue

(b) New Debentures - 2018/19

Particulars/Purpose	Estimated Amount to be Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest rate %	Amount Used Budget	Balance Unspent
Housing Loan - WATC	500,000	WATC	Debenture	10	76,732	2.80%	500,000	0

(c)

Council is not expected to have unspent debenture funds as at 30th June 2019.

(d) Overdraft

Council has no overdraft facility.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

6. RESERVES - CASH BACKED

	Budget 2019 Opening Balance \$	Budget 2019 Transfer to \$	Budget 2019 Transfer (from) \$	Budget 2019 Closing Balance \$	Actual 2018 Opening Balance \$	Actual 2018 Transfer to \$	Actual 2018 Transfer (from) \$	Actual 2018 Closing Balance \$	Budget 2018 Opening Balance \$	Budget 2018 Transfer to \$	Budget 2018 Transfer (from) \$	Budget 2018 Closing Balance \$
Leave reserve	197,364	2,123		199,487	192,460	4,904	0	197,364	192,460	0	0	192,460
Plant reserve	1,427,758	337,841	(396,000)	1,369,599	932,561	612,197	(117,000)	1,427,758	932,561	283,600	(142,000)	1,074,161
Building reserve	2,003,260	380,726	(161,000)	2,222,986	1,161,096	872,164	(30,000)	2,003,260	1,161,096	750,000	(130,000)	1,781,096
TV reserve	17,216	185	0	17,402	16,789	428	0	17,216	16,789	0	0	16,789
Main street reserve	135,175	1,454	0	136,629	131,578	3,597	0	135,175	131,578	0	0	131,578
Staff amenities reserve	72,722	782	0	73,505	70,915	1,807	0	72,722	70,915	0	0	70,915
Roads reserve	1,730,660	1,348,904	(239,000)	2,840,563	474,836	1,255,824	0	1,730,660	474,836	1,000,000	0	1,474,836
Caravan park reserve	424,818	4,570	0	429,388	316,747	108,071	0	424,818	316,747	0	0	316,747
Rates future claims reserve	48,788	525	0	49,313	47,576	1,212	0	48,788	47,576	0	0	47,576
Bitumen resealing reserve	388,662	4,181	0	392,843	379,618	9,044	0	388,662	379,618	0	0	379,618
Niagara Dam reserve	1,320,885	14,209	0	1,335,094	800,049	520,836	0	1,320,885	800,049	500,000	0	1,300,049
Waterpark reserve	96,060	1,033	0	97,094	93,601	2,459	0	96,060	93,602	0	0	93,602
Heritage Building reserve(Economic Dev)	402,678	0	(402,678)	(0)	0	402,678	0	402,678	0	400,335	0	400,335
Waste Management reserve	100,585	1,082	0	101,667	0	100,585	0	100,585	0	100,000	0	100,000
Former Post Office Reserve	0	407,010		407,010	0	0	0	0				
	<u>8,366,631</u>	<u>2,504,625</u>	<u>(1,198,678)</u>	<u>9,672,578</u>	<u>4,617,827</u>	<u>3,895,805</u>	<u>(147,000)</u>	<u>8,366,631</u>	<u>4,617,827</u>	<u>3,033,935</u>	<u>(272,000)</u>	<u>7,379,762</u>

All of the reserve accounts are supported by money held in financial institutions

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

6. RESERVES - CASH BACKED

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reseve	Anticipate d date of use	Purpose of the reserve
Leave reserve	Perpetual	To be used to fund annual and long service leave requirements.
Plant reserve	Perpetual	To be used for the purchase of major plant.
Building reserve	Perpetual	To be used for the acquisition of future buildings and renovation of existing buildings.
TV reserve	Perpetual	To be used to fund upgrades to the rebroadcasting equipment.
Main street reserve	Perpetual	To be used to fund major road works.
Staff amendities reserve	Perpetual	Established for the beautification of the main street.
Roads reserve	Perpetual	Established for the purpose of providing staff housing and amenities.
Caravan park reserve	Perpetual	Established for the purpose of providing of upgrading the caravan park.
Rates future claims reserve	Perpetual	Established for future rates claims.
Bitumen resealing reserve	Perpetual	Established to fund future resealing of roads.
Niagara Dam reserve	Perpetual	Established for ongoing upgrade of Niagara Dam valve workings and other maintenance.
Waterpark reserve	Perpetual	Established to provide a waterpark.
Heritage Building reserve (Economic Dev)	Perpetual	For the preservation of heritage classified building
Waste Management reserve	Perpetual	Provide for the statutory reinstatement and development of the reserve
Former Post Office Reserve	Perpetual	For restoration and maintenace of the Former Post Office

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

	Note	2018/19 Budget \$	2017/18 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	893,001	4,042,020
Cash - Restricted Reserves	15(a)	9,672,578	8,366,631
Receivables		800,000	618,008
Inventories		7,000	5,157
		<u>11,372,579</u>	<u>13,031,816</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(1,700,000)</u>	<u>(934,505)</u>
NET CURRENT ASSET POSITION		9,672,579	12,097,311
Less: Cash - Restricted Reserves	15(a)	(9,672,578)	(8,366,631)
Less: Cash - Restricted Municipal		<u>0</u>	<u>0</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>0</u></u>	<u><u>3,730,680</u></u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

8. RATING INFORMATION - 2018/19 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2018/19 Budgeted Rate Revenue \$	2018/19 Budgeted Interim Rates \$	2018/19 Budgeted Back Rates \$	2018/19 Budgeted Total Revenue \$	2017/18 Actual \$
Differential Rates								
01 GRV Vacant	8.4900	4	20,956	1,779	0	0	1,779	1,305
02 GRV General	8.4700	29	2,490,652	210,958	0	0	210,958	207,763
09 UV Mining Lease	16.2600	212	12,559,652	2,042,199	0	0	2,042,199	1,976,037
13 UV Exploration Lease	14.7300	267	4,169,413	614,155	0	0	614,155	552,235
14 UV Prospecting	14.5100	170	392,743	56,987	0	0	56,987	62,862
12 UV Pastoral	8.1400	19	734,152	59,760	0	0	59,760	58,732
13 UV Other	8.1400	61	301,300	24,526	0	0	24,526	24,840
Sub-Totals		762	20,668,868	3,010,364	0	0	3,010,364	2,883,774
Minimum Rates	Minimum \$							
01 GRV Vacant	200	201	38,345	40,200	0	0	40,200	42,600
02 GRV General	317	11	15,313	3,487	0	0	3,487	2,488
09 UV Mining Lease	317	61	(846,488)	19,337	0	0	19,337	19,282
13 UV Exploration Lease	280	181	(271,005)	50,680	0	0	50,680	45,650
14 UV Prospecting	248	145	192,047	35,960	0	0	35,960	38,552
12 UV Pastoral	317	8	16,843	2,536	0	0	2,536	2,488
13 UV Other	317	3	15,900	951	0	0	951	933
Sub-Totals		610	(839,045)	153,151	0	0	153,151	151,993
Discounts (Note 12)								0
Total Amount of General Rates							3,163,515	3,035,767
Less Write-offs							0	
Specified Area Rates (Note 9)								
Total Rates							3,163,515	3,035,767

The Statement of Objects and Reasons is attached in the Notes to the Budget

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

9. SPECIFIED AREA RATE - 2017/18 FINANCIAL YEAR

No specified area rates will be imposed in 2016/2017

10. SERVICE CHARGES - 2017/18 FINANCIAL YEAR

The Shire of Menzies does not raise any Service charges.

11. FEES & CHARGES REVENUE	2018/19 Budget \$	2017/18 Actual \$
Governance	0	0
General Purpose Funding	13,750	9,094
Law, Order, Public Safety	200	0
Health	7,100	7,337
Education and Welfare	0	0
Housing	105,600	99,840
Community Amenities	7,800	8,443
Recreation & Culture	640	1,039
Transport	0	0
Economic Services	128,950	116,337
Other Property & Services	5,040	4,893
	<u>269,080</u>	<u>246,983</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2018/19 FINANCIAL YEAR**

There will be no discounts, incentives or concessions for 2016/17

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

13. INTEREST CHARGES AND INSTALMENTS - 2018/19 FINANCIAL YEAR

In accordance with 6.45(1)(b) of the Local Government Act 1995, offer the following options for

Option 1 - Payment in full by a single instalment by the due date of 20 September 2018

Option 2 - Payment in four equal instalments at intervals of not less than two months.

Determine the four instalment dates for instalment payment options as follows:

1st Instalment due 20 September 2018

2nd Instalment due 22 November 2018

3rd Instalment due 24 January 2019

4th Instalment due 21 March 2019

In accordance with Section 6.45(3) of the Local Government Act 1995, impose a 5.5% interest rate, to apply to the second, third and fourth instalments..

In accordance with Section 6.45(3) of the Local Government Act 1995, impose and administration fee of \$10 to the second, third and fourth instalments.

In accordance with Section 6.51(2) of the Local Government Act 1995, impose a late payment penalty interest rate of 11% on rates that have not been paid by the due date and where instalment two has not been taken up.

It is estimated that \$6,875 will be raised from Instalment administration, and \$114,5010 raised from interest on instalments and penalty interest. The Shire of Menzies is responsible for the full outstanding debt for the Emergency Services Levy.

14. ELECTED MEMBERS REMUNERATION	2018/19 Budget	2017/18 Actual
	\$	\$
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	75,870	75,870
President's Allowance	19,864	19,864
Deputy President's Allowance	4,966	4,966
Travelling Expenses	37,000	33,888
Telecommunications Allowance	7,700	7,699
	<u>145,400</u>	<u>142,287</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Cash - Unrestricted	893,001	4,042,020	346,502
Cash - Restricted	9,672,578	8,366,631	7,379,760
	<u>10,565,579</u>	<u>12,408,651</u>	<u>7,726,262</u>

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

Leave reserve	199,487	197,364	192,460
Plant reserve	1,369,599	1,427,758	1,074,161
Building reserve	2,222,986	2,003,260	1,781,096
TV reserve	17,402	17,216	16,789
Main street reserve	136,629	135,175	131,578
Staff amenities reserve	73,505	72,722	70,915
Roads reserve	2,840,563	1,730,660	1,474,836
Caravan park reserve	429,388	424,818	316,747
Rates future claims reserve	49,313	48,788	47,576
Bitumen resealing reserve	392,843	388,662	379,618
Niagara Dam reserve	1,335,094	1,320,885	1,300,049
Waterpark reserve	97,094	96,060	93,602
Heritage Building reserve (Economic dev)	(0)	402,678	400,335
Waste Management reserve	101,667	100,585	100,000
Former Post Office Reserve	407,010		
	<u>9,672,578</u>	<u>8,366,631</u>	<u>7,379,762</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

15. NOTES TO THE STATEMENT OF CASH FLOWS

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

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Net Result	1,335,527	3,095,562	1,453,079
Amortisation			
Depreciation	2,774,749	2,366,595	2,076,951
(Profit)/Loss on Sale of Asset	7,500	(17,455)	(1,500)
(Increase)/Decrease in Receivables	(181,992)	165,401	(513,340)
(Increase)/Decrease in Inventories	(1,843)	3,365	1,522
Increase/(Decrease) in Payables	765,495	295,917	1,065,163
Increase/(Decrease) in Employee Provisions	0	0	
Grants/Contributions for the Development of Assets	(3,212,556)	(2,274,433)	(3,609,875)
Non-Current Assets recognised due to change in Legislative Requirements	0	0	0
Net Cash from Operating Activities	<u>1,486,879</u>	<u>3,634,952</u>	<u>471,999</u>

(c) 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	(5,621)	(13,395)	0
Total Amount of Credit Unused	<u>19,379</u>	<u>11,605</u>	<u>25,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>500,000</u>	<u>0</u>	<u></u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

16. TRUST FUNDS

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

Detail	Balance 1-Jul-17 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-18 \$
Opening Balance	1,880			1,880
	<u>1,880</u>	<u>0</u>	<u>0</u>	<u>0</u>

**SUPPLEMENTARY NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

Detail - Note 3 - Capital Acquisition

Governance

C04001	Administration Communications Equipment	\$ 45,000.00
C04002	Software And Systems	\$ 35,000.00
		<u>\$ 80,000.00</u>

Housing

BC001	Construction Of New Staff Housing	\$ 500,000.00
C09002	Capital - Lot 1 (37 - 39 Reid) St (Asset 209)	\$ 33,000.00
C09012	Capital - Lot 91 (40) Mercer St (Asset 200)	\$ 30,000.00
C09014	Old Post Office (Building Capital)	\$ 25,000.00
C09204	55A (12B) Walsh Street (Building Capital)	\$ 16,000.00
C09205	55B (14B) Walsh Street (Capital)	\$ 22,000.00
C09206	12A Walsh Street (Capital)	\$ 16,000.00
C09207	14A Walsh Street (Capital)	\$ 22,000.00
		<u>\$ 664,000.00</u>

Recreation and Culture

C08001	Youth Centre (Building)	\$ 215,000.00
C11100	Town Hall - Capital Upgrade	\$ 187,000.00
C11301	Playground Menzies Park	\$ 10,000.00
C11304	Tree Planting (Establishment)	\$ 45,796.08
C11305	Upgrade Town Dam (2)	\$ 181,330.63
C11306	Hardcourts - Resurface	\$ 20,000.00
C11308	Hardcourts Fencing	\$ 28,882.66
C11310	Splash Park Monitoring System	\$ 19,399.18
C11400	Television And Radio Rebroadcast (Capital Equipment)	\$ 29,206.65
C11600	Butcher Shop And Tea Rooms (Capex Building)	\$ 25,000.00
C11307	Collections - Furniture And Equipment	\$ 5,000.00
		<u>\$ 766,615.20</u>

Transport

CR0001	Menzies Northwest Road R2R	\$ 855,760.21
CR0004	Evanston Menzies Road Rrg	\$ 297,206.65
CR0005	Yarri Road Rrg	\$ 135,800.00
CR0006	Shire House Crossovers	\$ 30,000.00
CR0009	Tjunjuntjarra Access Road	\$ 66,667.00
CR0013	Menzies Northwest Rd Rrg	\$ 292,747.00
CR0032	Program Reseal	\$ 200,700.00
CR0040	Pinjin Road Rrg	\$ 330,000.00
C12100	Bicycle Path Construction	\$ 75,639.90
C12101	Depot Extension	\$ 59,698.20
C12103	Bores To Support Road Works	\$ 30,000.00
C12104	Grid Replacement Program	\$ 134,354.28
WR0000	Wandrra Funding - Including Associated Costs (Wml)	\$ 1,300,000.00
C12102	Minor Plant & Equipment (Not Capitalised)	\$ 20,000.00
CP008	Works Utility Replacement	\$ 40,000.00
CP009	Triaxle Drop Deck Trailer Replacement	\$ 150,000.00
CP010	Truck Replacement	\$ 300,000.00
C12301	Banners And Signage	\$ 9,879.28
C12302	Street Lighting - Village	\$ 7,694.28
C12303	Solar Generator For Accomodation Camp	\$ 10,000.00
C12304	Pump - 4 Diesel Transfer Pump	\$ 25,000.00
		<u>\$ 4,371,146.80</u>

**SUPPLEMENTARY NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

Detail - Note 3 - Capital Acquisition (continued)

Economic Services

C13001	Tourism Information Bay Shenton / Brown	\$ 8,679.28
C13002	Truck Bay Wilson And Shenton	\$ 654,879.28
C13012	Bicycle Track Lake Ballard	\$ 133,886.20
C13013	Bicycle Track Menzies Town	\$ 133,886.20
C13200	Museum And Surrounds	\$ 12,698.20
C13100	Lady Shenton Upgrade	\$ 38,000.00
C13101	Airconditioner Replacement Program	\$ 6,000.00
C13102	Rainwater Tanks (2) At Lady Shenton	\$ 13,678.01
C13106	Goongarrie Cottage Maintenance	\$ 52,000.00
C13107	Old Church Building (Lot 8) 50 Shenton Street (Building Capital)	\$ 10,000.00
C13560	Plant Nursery Infrastructure	\$ 55,000.00
C13801	Caravan Park Landscaping	\$ 4,204.28
C13802	Caravan Park Upgrade	\$ 125,000.00
		<u>\$ 1,247,911.45</u>

Other Property and Services

C14000	Office Furniture (Not Capitalised)	\$ 20,000.00
		<u>\$ 20,000.00</u>

Total Capital Expenditure	<u>\$ 7,149,673.45</u>
---------------------------	------------------------

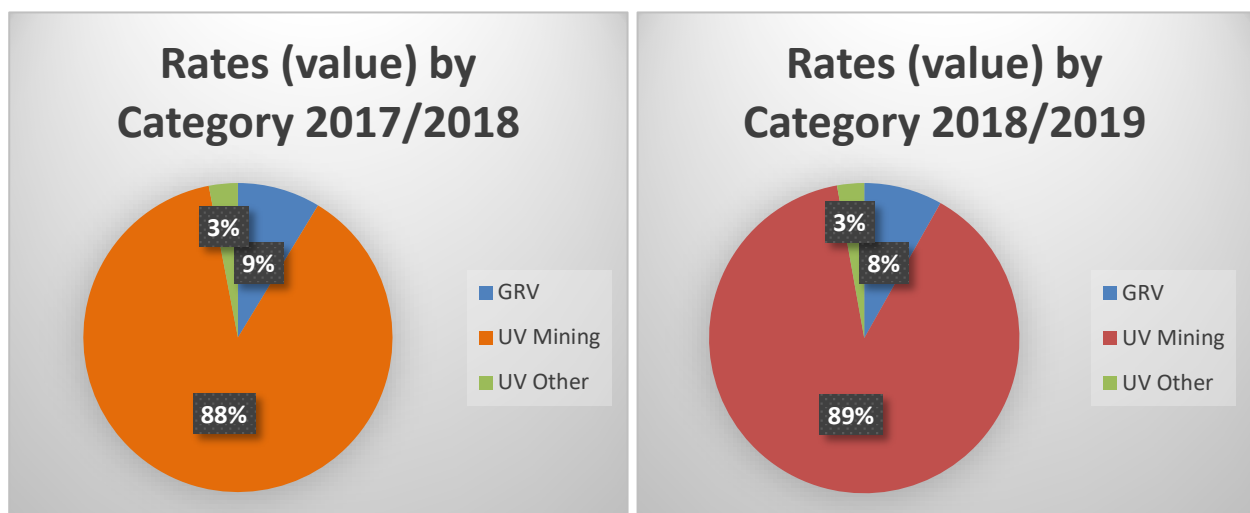


Objects and Reasons for Rating in the Shire of Menzies 2018/2019

The objective of Council's rates is to provide for the net funding requirements of Council's Operational and Capital Budget in order to achieve a balanced budget.

In arriving at the proposed rate in the dollar and minimum payments, Council has taken into consideration many factors and attempted to balance the need for revenue to fund essential services, facilities and infrastructure to the entire community. Given the funding variability from grants and other income sources, the shire looks to mining to be able to ensure funds are available.

The balance and contribution by each of the categories of ratepayers for the 2018/2019 Budget is materially the same as in 2017/2018. Once again, the Minimum for GRV Other has remained at \$200 to encourage owners of vacant lots in town to retain ownership and not surrender the blocks to the shire. The variance in all sectors reflects the changes to the rate in the dollar and the property valuation as set by the Valuer General.



Rates Increase for 2018/2019.

For 2018/2019 Council has agreed to increase the overall rate yield by at least 1.8% (0.3% on top of forecast CPI growth of 1.5%) with the exception of Minimum Rates for GRV Vacant which will remain at \$200

Basis of Rating

Property rates are calculated using the Gross Rental Value (GRV) and Unimproved Value (UV) provided for individual properties by the Valuer General's Office. A property's GRV represents the amount of the gross rental income the land might obtain if it is let on a tenancy from year to year. A property's UV represents the amount the land may reasonably be expected to obtain if it was sold and assuming no improvements to the land.

Updated Valuations

Updated unimproved values for rural properties are provided every year and updated gross rental values for residential, commercial and special rural properties are provided every five years.

Council's approach for 2018/2019 is to apply up to 1.8% increase to the rate in the dollar for the following categories, except for Minimum Rates for GRV Vacant which will remain at \$200.

GRV Vacant Land	from 8.34 c to 8.49c	minimum from \$200 to \$200
GRV improved Land	from 8.32c to 8.47c	minimum from \$306 to \$317
UV Mining Lease	from 15.97c to 16.26c	minimum from \$306 to \$317
UV Prospecting Lease	from 14.51c to 14.51c	minimum from \$240 to \$248
UV Exploration Lease	from 14.73c to 14.73c	minimum from \$270 to \$280
UV Other (includes Pastoral and Kookynie Townsite)	from 8.00c to 8.14c	minimum from \$306 to \$317

Objects and Reasons for Differential Rates.

GROSS RENTAL VALUE (GRV).

GRV covers properties within the townsite of Menzies and one mining camp. The average townsite non-vacant property rate is \$550 (excludes mining camp). Of the 39 properties in Menzies townsite, only five attract rates in excess of \$500 -three are commercial premises and two are multi residential.

The majority of the properties rated GRV are vacant lots. The minimum of \$200 has been set for these vacant lots. This represents a contribution to the community of \$3.85 per week, which although below expectation is considered to be fair to encourage owners of vacant blocks in town to retain ownership and not hand the blocks back into the Shire.

The reason for differentially rating this category is to meet the criteria of the Local Government Act 1995, which does not allow for a minimum rate exceeding \$200 per lot where the number of lots which attract the minimum rate is greater than 50% of the properties in the category (being GRV).

The Council resolves to apply a minimum of \$200 per property to the 201 properties rated as GRV Vacant to recognize the difficulty of developing land in Menzies. A more onerous rating position may result in properties being surrendered to the shire.

UNIMPROVED VALUATIONS (UV)

Mining, Exploration and Prospecting Leases are rated differentially to reflect the nature of the lease. Prospecting leases attract a lower minimum and rate in the dollar (RID) to acknowledge that these leases are not, for the most part, income producing.

As per previous years, the differential rate for UV Pastoral and Other has been set taking into account issues of rating equity including capacity to pay. The Pastoral and Other sector are increasingly taking the opportunities afforded to them to diversify, and it is believed that the capacity to pay for this sector has improved.

Objects and Reasons for Minimum Rates

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate for UV Mining Exploration and UV Mining Prospecting categories has been set lower than other rating categories to reflect the Shire's goal to encourage mining in the district.

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Governance

Governance - General -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
0	-	-	C04002	Software And Systems	(35,000)	(35,000)	(31,098)	(35,000)	(35,000)	(31,098)
-	-	-	Sub Total - 04250		(35,000)	(35,000)	(31,098)	(35,000)	(35,000)	(31,098)
0	-	-	C04001	Administration Communications Equipment	(45,000)	(45,000)	(43,376)	(45,000)	(45,000)	(43,376)
-	-	-	Sub Total - 04265		(45,000)	(45,000)	(43,376)	(45,000)	(45,000)	(43,376)
-	-	-	Governance - General		(80,000)	(80,000)	(74,474)	(80,000)	(80,000)	(74,474)
-	-	-	TOTAL Governance		(80,000)	(80,000)	(74,474)	(80,000)	(80,000)	(74,474)

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Housing

Staff Housing -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
0	-	-	BC001	Construction Of New Staff Housing	(500,000)	-	-	(500,000)	-	-
-	-	-	Sub Total - 09160		(500,000)	-	-	(500,000)	-	-
33,000	-	-	C09002	Capital - Lot 1 (37 - 39 Reid) St (Asset 209)	(33,000)	(63,000)	(10,306)	-	(63,000)	(10,306)
0	-	-	C09009	Capital - Lot 1089 (57) Walsh St (Asset 76)	-	(20,000)	(10,340)	-	(20,000)	(10,340)
30,000	-	-	C09012	Capital - Lot 91 (40) Mercer St (Asset 200)	(30,000)	(9,000)	(10,488)	-	(9,000)	(10,488)
0	-	-	C09019	39 Mercer Street (Building Capital)	-	(7,000)	(2,638)	-	(7,000)	(2,638)
0	-	-	C09020	25 Onslow Street (Building Capital)	-	(10,000)	(2,605)	-	(10,000)	(2,605)
0	-	-	C09021	36 Mercer Street (Building Capital)	-	(7,000)	(3,465)	-	(7,000)	(3,465)
0	-	-	C09023	40 Mercer Street Menzies (Capital)	-	-	(1,349)	-	-	(1,349)
16,000	-	-	C09204	55A (12B) Walsh Street (Building Capital)	(16,000)	-	-	-	-	-
79,000	-	-	Sub Total - 09162		(79,000)	(116,000)	(41,191)	-	(116,000)	(41,191)
79,000	-	-	Staff Housing		(579,000)	(116,000)	(41,191)	(500,000)	(116,000)	(41,191)

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Housing

Other Housing -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
0	-	-	C09014	Old Post Office (Building Capital)	(25,000)	-	-	(25,000)	-	-
0	-	-	C09205	55B (14B) Walsh Street (Capital)	(22,000)	-	-	(22,000)	-	-
0	-	-	C09206	12A Walsh Street (Capital)	(16,000)	-	-	(16,000)	-	-
0	-	-	C09207	14A Walsh Street (Capital)	(22,000)	-	-	(22,000)	-	-
-	-	-	Sub Total - 09262		(85,000)	-	-	(85,000)	-	-
-	-	-	Other Housing		(85,000)	-	-	(85,000)	-	-
79,000	-	-	TOTAL Housing		(664,000)	(116,000)	(41,191)	(585,000)	(116,000)	(41,191)

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Community Amenities

Other Community Amenities -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
0	-	-	C10700	Public Toilet - Construction	-	(90,000)	-	-	(90,000)	-
-	-	-	Sub Total - 10750		-	(90,000)	-	-	(90,000)	-
-	-	-	Other Community Amenities		-	(90,000)	-	-	(90,000)	-
-	-	-	TOTAL Community Amenities		-	(90,000)	-	-	(90,000)	-

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Recreation & Culture

Public Halls & Civic Centres -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
72,871	201,000	128,129	C08001	Youth Centre (Building)	(215,000)	(450,000)	(248,428)	(142,129)	(249,000)	(120,299)
72,871	201,000	128,129	Sub Total - 08662		(215,000)	(450,000)	(248,428)	(142,129)	(249,000)	(120,299)
82,000	15,000	-	C11100	Town Hall - Capital Upgrade	(187,000)	(80,000)	(58,728)	(105,000)	(65,000)	(58,728)
82,000	15,000	-	Sub Total - 11162		(187,000)	(80,000)	(58,728)	(105,000)	(65,000)	(58,728)
154,871	216,000	128,129	Public Halls & Civic Centres		(402,000)	(530,000)	(307,156)	(247,129)	(314,000)	(179,027)

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Recreation & Culture

Other Recreation & Sport -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
0	-	-	C11301	Playground Menzies Park	(10,000)	(30,000)	(37,565)	(10,000)	(30,000)	(37,565)
0	-	-	C11302	Splash Park Surrounds Upgrade	-	(20,000)	(19,345)	-	(20,000)	(19,345)
0	-	-	C11303	Softfall For Existing Playground	-	(94,000)	(52,663)	-	(94,000)	(52,663)
0	-	206	C11304	Tree Planting (Establishment)	(45,796)	(25,000)	(26,303)	(45,796)	(25,000)	(26,096)
0	15,000	-	C11305	Upgrade Town Dam (2)	(181,331)	(50,000)	(31,339)	(181,331)	(35,000)	(31,339)
0	45,000	-	C11306	Hardcourts - Resurface	(20,000)	(90,000)	(49,537)	(20,000)	(45,000)	(49,537)
0	-	-	C11308	Hardourts Fencing	(28,883)	-	-	(28,883)	-	-
0	-	-	C11310	Splash Park Monitoring System	(19,399)	-	-	(19,399)	-	-
-	60,000	206	Sub Total - 11351		(305,409)	(309,000)	(216,752)	(305,409)	(249,000)	(216,546)
-	60,000	206	Other Recreation & Sport		(305,409)	(309,000)	(216,752)	(305,409)	(249,000)	(216,546)

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Recreation & Culture

Television and Rebroadcasting -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
0	-	-	C11400	Television And Radio Rebroadcast (Capital Equipment)	(29,207)	(50,000)	(35,902)	(29,207)	(50,000)	(35,902)
-	-	-	Sub Total - 11401		(29,207)	(50,000)	(35,902)	(29,207)	(50,000)	(35,902)
-	-	-	Television and Rebroadcasting		(29,207)	(50,000)	(35,902)	(29,207)	(50,000)	(35,902)

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Recreation & Culture

Libraries -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
0	-	-	C11309	Library - Furniture And Equipment	-	(8,000)	(5,930)	-	(8,000)	(5,930)
-	-	-	Sub Total - 11654		-	(8,000)	(5,930)	-	(8,000)	(5,930)
-	-	-	Libraries		-	(8,000)	(5,930)	-	(8,000)	(5,930)

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Recreation & Culture

Other Culture -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
0	15,000	-	C11600	Butcher Shop And Tea Rooms (Capex Building)	(25,000)	(25,000)	(23,178)	(25,000)	(10,000)	(23,178)
-	15,000	-	Sub Total - 11650		(25,000)	(25,000)	(23,178)	(25,000)	(10,000)	(23,178)
0	-	-	C11307	Collections - Furniture And Equipment	(5,000)	(15,000)	(13,636)	(5,000)	(15,000)	(13,636)
-	-	-	Sub Total - 11653		(5,000)	(15,000)	(13,636)	(5,000)	(15,000)	(13,636)
-	15,000	-	Other Culture		(30,000)	(40,000)	(36,815)	(30,000)	(25,000)	(36,815)
154,871	291,000	128,336	TOTAL Recreation & Culture		(766,615)	(937,000)	(602,555)	(611,744)	(646,000)	(474,220)

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Transport

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Transport

Streets, Roads, Bridges & Depot Construction -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
0	195,000	195,000	CR0002	Evanston- Menzies Road Crsf	-	(292,800)	(1,851)	-	(97,800)	193,149
-	195,000	195,000	Sub Total - 12101		-	(292,800)	(1,851)	-	(97,800)	193,149
612,853	778,000	614,354	CR0001	Menzies Northwest Road R2R	(855,760)	(778,000)	(845,501)	(242,907)	-	(231,147)
0	180,000	164,958	CR0012	Connie Sue R2R Remote Aboriginal Access Roads	-	(200,000)	(354,580)	-	(20,000)	(189,622)
612,853	958,000	779,312	Sub Total - 12104		(855,760)	(978,000)	(1,200,081)	(242,907)	(20,000)	(420,769)
0	-	-	CR0014	Menzies Nw Rd	-	-	(26,356)	-	-	(26,356)
0	-	-	CR0015	Evanstone Menzies Rd Black Spot	-	-	(4,916)	-	-	(4,916)
-	-	-	Sub Total - 12105		-	-	(31,273)	-	-	(31,273)
0	-	-	CR0007	Menzies North West Road	-	-	(205)	-	-	(205)
66,667	146,223	163,800	CR0009	Tjunjuntjarra Access Road	(66,667)	(219,335)	(102,508)	-	(73,112)	61,293
0	-	-	CR0010	Main Street Menzies Upgrade	-	-	(5,400)	-	-	(5,400)
0	-	-	CR0032	Program Reseal	(200,700)	(200,000)	(216,196)	(200,700)	(200,000)	(216,196)
66,667	146,223	163,800	Sub Total - 12106		(267,367)	(419,335)	(324,308)	(200,700)	(273,112)	(160,508)
195,000	-	186,667	CR0004	Evanston Menzies Road Rrg	(297,207)	(280,000)	(313,384)	(102,207)	(280,000)	(126,717)
90,000	176,667	176,667	CR0005	Yarri Road Rrg	(135,800)	(265,167)	(188,354)	(45,800)	(88,500)	(11,687)
195,165	337,985	424,652	CR0013	Menzies Northwest Rd Rrg	(292,747)	(382,985)	(370,047)	(97,582)	(45,000)	54,605

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Transport

Streets, Roads, Bridges & Depot Construction -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
88,000	220,000	220,000	CR0040	Pinjin Road Rrg	(330,000)	(330,000)	-	(242,000)	(110,000)	220,000
568,165	734,652	1,007,986	Sub Total - 12109		(1,055,754)	(1,258,152)	(871,784)	(487,589)	(523,500)	136,202
0	-	-	CR0006	Shire House Crossovers	(30,000)	(30,000)	-	(30,000)	(30,000)	-
-	-	-	Sub Total - 12110		(30,000)	(30,000)	-	(30,000)	(30,000)	-
0	-	-	C12100	Bicycle Path Construction	(75,640)	(50,000)	(58,647)	(75,640)	(50,000)	(58,647)
-	-	-	Sub Total - 12112		(75,640)	(50,000)	(58,647)	(75,640)	(50,000)	(58,647)
0	-	-	C12101	Depot Extension	(59,698)	(30,000)	(16,629)	(59,698)	(30,000)	(16,629)
-	-	-	Sub Total - 12120		(59,698)	(30,000)	(16,629)	(59,698)	(30,000)	(16,629)
0	-	-	C12103	Bores To Support Road Works	(30,000)	(30,000)	(23,225)	(30,000)	(30,000)	(23,225)
0	-	-	C12104	Grid Replacement Program	(134,354)	(32,000)	(57,629)	(134,354)	(32,000)	(57,629)
-	-	-	Sub Total - 12140		(164,354)	(62,000)	(80,853)	(164,354)	(62,000)	(80,853)
1,300,000	1,300,000	-	WR0000	Wandrra Funding - Including Associated Costs (Wml)	(1,300,000)	(1,300,000)	(32,202)	-	-	(32,202)
1,300,000	1,300,000	-	Sub Total - 12145		(1,300,000)	(1,300,000)	(32,202)	-	-	(32,202)

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Transport

Plant & Equipement Purchases -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
0	-	-	C12102	Minor Plant & Equipment (Not Capitalised)	(20,000)	(12,000)	(11,766)	(20,000)	(12,000)	(11,766)
-	-	-	Sub Total - 12325		(20,000)	(12,000)	(11,766)	(20,000)	(12,000)	(11,766)
0	44,000	-	CP002	Vehicle Replacement Works Supervisor	-	(70,000)	(65,708)	-	(26,000)	(65,708)
0	-	-	CP004	Garden Trailer With Ramps	-	(6,000)	(4,427)	-	(6,000)	(4,427)
0	55,000	-	CP005	Skid Steer Loader	-	(56,000)	(65,535)	-	(1,000)	(65,535)
0	99,000	-	CP006	Water Truck And Tank	-	(100,000)	(99,500)	-	(1,000)	(99,500)
0	-	-	CP007	Vehicle Replacement For Ceo	-	-	(75,936)	-	-	(75,936)
40,000	-	-	CP008	Works Utility Replacement	(40,000)	-	-	-	-	-
40,000	198,000	-	Sub Total - 12345		(40,000)	(232,000)	(311,106)	-	(34,000)	(311,106)
150,000	-	-	CP009	Triaxle Drop Deck Trailer Replacement	(150,000)	-	-	-	-	-
300,000	-	-	CP010	Truck Replacement	(300,000)	-	-	-	-	-
450,000	-	-	Sub Total - 12346		(450,000)	-	-	-	-	-
0	-	-	C12300	Electronic Signage	-	(15,000)	(13,404)	-	(15,000)	(13,404)
0	-	-	C12301	Banners And Signage	(9,879)	(15,000)	(18,121)	(9,879)	(15,000)	(18,121)
0	-	-	C12302	Street Lighting - Village	(7,694)	(15,000)	(3,902)	(7,694)	(15,000)	(3,902)
10,000	-	-	C12303	Solar Generator For Accomodation Camp	(10,000)	-	-	-	-	-
25,000	-	-	C12304	Pump - 4 " Diesel Transfer Pump	(25,000)	-	-	-	-	-

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Transport

Plant & Equipement Purchases -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
35,000	-	-		Sub Total - 12347	(52,574)	(45,000)	(35,426)	(17,574)	(45,000)	(35,426)
525,000	198,000	-		Plant & Equipement Purchases	(562,574)	(289,000)	(358,299)	(37,574)	(91,000)	(358,299)
3,072,685	3,531,875	2,146,098		TOTAL Transport	(4,371,147)	(4,709,287)	(2,975,926)	(1,298,462)	(1,177,412)	(829,829)

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Economic Services

Tourism & Area Promotion -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
0	-	-	C13001	Tourism Information Bay Shenton / Brown	(8,679)	(35,000)	(16,097)	(8,679)	(35,000)	(16,097)
639,000	-	-	C13002	Truck Bay Wilson And Shenton	(654,879)	(250,000)	(11,249)	(15,879)	(250,000)	(11,249)
0	-	-	C13010	Niagara Dam - Other Infrastructure Capitalised	-	(40,000)	(8,518)	-	(40,000)	(8,518)
0	-	-	C13011	Tourism Information Bay Kookynie	-	-	(2,848)	-	-	(2,848)
96,000	-	-	C13012	Bicycle Track Lake Ballard	(133,886)	-	-	(37,886)	-	-
96,000	-	-	C13013	Bicycle Track Menzies Town	(133,886)	-	-	(37,886)	-	-
0	-	-	C13200	Museum And Surrounds	(12,698)	(25,000)	(19,421)	(12,698)	(25,000)	(19,421)
831,000	-	-	Sub Total - 13266		(944,029)	(350,000)	(58,134)	(113,029)	(350,000)	(58,134)
0	15,000	-	C13100	Lady Shenton Upgrade	(38,000)	(35,000)	-	(38,000)	(20,000)	-
0	-	-	C13101	Airconditioner Replacement Program	(6,000)	(10,000)	-	(6,000)	(10,000)	-
0	-	-	C13102	Rainwater Tanks (2) At Lady Shenton	(13,678)	-	-	(13,678)	-	-
0	10,000	-	C13106	Goongarrie Cottage Maintenance	(52,000)	(50,000)	-	(52,000)	(40,000)	-
0	-	-	C13107	Old Church Building (Lot 8) 50 Shenton Street (Building Capital)	(10,000)	-	-	(10,000)	-	-
-	25,000	-	Sub Total - 13267		(119,678)	(95,000)	-	(119,678)	(70,000)	-
831,000	25,000	-	Tourism & Area Promotion		(1,063,707)	(445,000)	(58,134)	(232,707)	(420,000)	(58,134)

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Economic Services

Plant Nursery -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
0	-	-	C13560	Plant Nursery Infrastructure	(55,000)	-	-	(55,000)	-	-
-	-	-	Sub Total - 13560		(55,000)	-	-	(55,000)	-	-
-	-	-	Plant Nursery		(55,000)	-	-	(55,000)	-	-

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Economic Services

Caravan Park -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
0	90,000	-	C13800	Caravan Park - Solar Project	-	(100,000)	-	-	(10,000)	-
0	-	-	C13801	Caravan Park Landscaping	(4,204)	-	-	(4,204)	-	-
0	-	-	C13802	Caravan Park Upgrade	(125,000)	-	-	(125,000)	-	-
-	90,000	-	Sub Total - 13820		(129,204)	(100,000)	-	(129,204)	(10,000)	-
-	90,000	-	Caravan Park		(129,204)	(100,000)	-	(129,204)	(10,000)	-
831,000	115,000	-	TOTAL Economic Services		(1,247,911)	(545,000)	(58,134)	(416,911)	(430,000)	(58,134)

**Shire of Menzies
2018 2019
Capital Jobs
Budget**

Other Property & Services

Administration -

18/19 Budget Income	17/18 Budget Income	17/18 Actual Income	Job #	Job Description	18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
0	-	-	PR002	Proceeds On Disposal Of Ceo Vehicle	-	-	58,182	-	-	58,182
-	-	-	Sub Total - 14580		-	-	58,182	-	-	58,182
0	-	-	C14000	Office Furniture (Not Capitalised)	(20,000)	(30,000)	(9,697)	(20,000)	(30,000)	(9,697)
-	-	-	Sub Total - 14595		(20,000)	(30,000)	(9,697)	(20,000)	(30,000)	(9,697)
-	-	-	Administration		(20,000)	(30,000)	48,485	(20,000)	(30,000)	48,485
-	-	-	TOTAL Other Property & Services		(20,000)	(30,000)	48,485	(20,000)	(30,000)	48,485
18/19 Budget Income	17/18 Actual Income	17/18 Actual Income			18/19 Budget Expense	17/18 Budget Expense	17/18 Actual Expense	18/19 Budget Nett	17/18 Budget Nett	17/18 Actual Nett
4,137,556	3,937,875	2,274,433	Grant Total		(7,149,673)	(6,507,287)	(3,703,795)	(3,012,117)	(2,569,412)	(1,429,362)

Shire of Menzies
Operating Budget for the period ending
30 June 2019

General Purpose Funding	18/19 Budget	17/18 Actual	17/18 Budget
Operating Revenue			
Rates	3,163,515	3,035,767	2,809,112
Operating Grants, Subsidies And Contributions	821,540	1,650,212	894,194
Fees & Charges	13,750	9,094	56,400
Interest Earnings	224,501	312,795	130,000
Other Revenue	1,090	175	-
Subtotal Operating Revenue	4,224,396	5,008,043	3,889,706
Operating Expense			
Employee Costs	(105,802)	(89,571)	(100,575)
Materials & Contracts	(21,000)	(18,101)	(31,000)
Insurance Expenses	(1,609)	-	(2,400)
Other Expenditure	-	(22,600)	-
Reallocation Codes Expenditure	(57,358)	(3,242,486)	-
Reallocation Codes Income	-	3,149,553	-
Subtotal Operating Expense	(185,769)	(223,204)	(133,975)
Total - Cost of General Purpose	4,038,627	4,784,838	3,755,731

Shire of Menzies

Operating Budget for the period ending 30 June 2019

Governance	18/19 Budget	17/18 Actual	17/18 Budget
Operating Revenue			
Operating Grants, Subsidies And Contributions	-	84	-
Other Revenue	-	80	-
Subtotal Operating Revenue	-	164	-
Operating Expense			
Employee Costs	(249,718)	(243,542)	(221,324)
Materials & Contracts	(127,300)	(90,330)	(139,800)
Insurance Expenses	(3,779)	(101)	(5,000)
Other Expenditure	(136,331)	(145,964)	(167,900)
Reallocation Codes Expenditure	(286,789)	(247,270)	(750)
Subtotal Operating Expense	(803,917)	(727,206)	(534,774)
Total - Cost of Governance	(803,917)	(727,042)	(534,774)

Shire of Menzies
Operating Budget for the period ending
30 June 2019

Law, Order & Public Safety	18/19 Budget	17/18 Actual	17/18 Budget
Operating Revenue			
Operating Grants, Subsidies And Contributions	3,000	2,965	6,000
Fees & Charges	200	-	400
Subtotal Operating Revenue	3,200	2,965	6,400
Operating Expense			
Employee Costs	(9,550)	(6,827)	(7,200)
Materials & Contracts	(46,600)	(17,391)	(22,050)
Utilities	(200)	(191)	(200)
Depreciation On Non-Current Assets	(4,228)	(4,228)	(6,430)
Insurance Expenses	(3,300)	(3,214)	(3,000)
Other Expenditure	(75)	(112)	-
Reallocation Codes Expenditure	(44,321)	(38,961)	(6,300)
Subtotal Operating Expense	(108,274)	(70,924)	(45,180)
Total - Cost of Law, Order & Public	(105,074)	(67,959)	(38,780)

Shire of Menzies
Operating Budget for the period ending
30 June 2019

Health	18/19 Budget	17/18 Actual	17/18 Budget
Operating Revenue			
Fees & Charges	7,100	7,337	-
Subtotal Operating Revenue	7,100	7,337	-
Operating Expense			
Employee Costs	(734)	(734)	(3,200)
Materials & Contracts	(105,900)	(84,982)	(101,000)
Other Expenditure	(2,000)	(1,281)	(20,000)
Reallocation Codes Expenditure	(5,736)	(7,119)	(4,800)
Subtotal Operating Expense	(114,370)	(94,116)	(129,000)
Total - Cost of Health	(107,270)	(86,779)	(129,000)

Shire of Menzies
Operating Budget for the period ending
30 June 2019

Housing	18/19 Budget	17/18 Actual	17/18 Budget
Operating Revenue			
Fees & Charges	105,600	99,840	65,220
Subtotal Operating Revenue	105,600	99,840	65,220
Operating Expense			
Employee Costs	(19,201)	(10,586)	(23,900)
Materials & Contracts	(48,860)	(44,487)	(80,158)
Utilities	(19,350)	(17,794)	(12,450)
Depreciation On Non-Current Assets	(121,852)	(121,852)	(133,566)
Interest Expenses	(7,000)	-	-
Insurance Expenses	(10,235)	(9,978)	(5,410)
Other Expenditure	(903)	(825)	-
Reallocation Codes Expenditure	(35,174)	64,614	(35,850)
Reallocation Codes Income	88,299	-	-
Subtotal Operating Expense	(174,276)	(140,908)	(291,334)
Total - Cost of Housing	(68,676)	(41,068)	(226,114)

Shire of Menzies
Operating Budget for the period ending
30 June 2019

Community Amenities	18/19 Budget	17/18 Actual	17/18 Budget
Operating Revenue			
Fees & Charges	7,800	8,443	6,600
Other Revenue	500	849	-
Subtotal Operating Revenue	8,300	9,292	6,600
Operating Expense			
Employee Costs	(40,365)	(39,970)	(44,700)
Materials & Contracts	(69,350)	(60,797)	(78,700)
Depreciation On Non-Current Assets	(9,097)	(9,097)	(8,950)
Insurance Expenses	(490)	(427)	(510)
Other Expenditure	-	(75)	-
Reallocation Codes Expenditure	(176,010)	(111,180)	(70,050)
Reallocation Codes Income	-	8,443	-
Subtotal Operating Expense	(295,312)	(213,103)	(202,910)
Total - Cost of Community Amenities	(287,012)	(203,812)	(196,310)

Shire of Menzies
Operating Budget for the period ending
30 June 2019

Recreation & Culture	18/19 Budget	17/18 Actual	17/18 Budget
Operating Revenue			
Operating Grants, Subsidies And Contributions	-	45	10,000
Fees & Charges	640	1,039	-
Subtotal Operating Revenue	640	1,085	10,000
Operating Expense			
Employee Costs	(106,340)	(75,989)	(119,200)
Materials & Contracts	(104,545)	(113,799)	(90,700)
Utilities	(11,330)	(9,129)	(6,700)
Depreciation On Non-Current Assets	(31,216)	(50,783)	(25,600)
Insurance Expenses	(4,476)	(3,216)	(1,640)
Other Expenditure	(138,725)	(103,452)	(144,500)
Reallocation Codes Expenditure	(525,383)	(250,905)	(95,050)
Subtotal Operating Expense	(922,015)	(607,274)	(483,390)
Total - Cost of Recreation & Culture	(921,375)	(606,189)	(473,390)

Shire of Menzies

Operating Budget for the period ending 30 June 2019

Transport	18/19 Budget	17/18 Actual	17/18 Budget
Operating Revenue			
Operating Grants, Subsidies And Contributions	537,637	1,294,678	727,250
Profit On Asset Disposal	15,000	13,231	-
Subtotal Operating Revenue	552,637	1,307,909	727,250
Operating Expense			
Employee Costs	(141,123)	(125,597)	(107,700)
Materials & Contracts	(429,064)	(290,541)	(903,400)
Utilities	(7,200)	(5,158)	(9,000)
Depreciation On Non-Current Assets	(2,024,934)	(1,597,213)	(1,394,005)
Insurance Expenses	(1,950)	-	-
Other Expenditure	(700)	(652)	-
Loss On Asset Disposal	(22,500)	-	-
Reallocation Codes Expenditure	(718,071)	(562,548)	(183,550)
Subtotal Operating Expense	(3,345,542)	(2,581,708)	(2,597,655)
Total - Cost of Transport	(2,792,905)	(1,273,799)	(1,870,405)

Shire of Menzies
Operating Budget for the period ending
30 June 2019

Economic Services	18/19 Budget	17/18 Actual	17/18 Budget
Operating Revenue			
Operating Grants, Subsidies And Contributions	77,340	80,000	80,000
Fees & Charges	128,950	116,337	97,600
Other Revenue	400	575	7,500
Subtotal Operating Revenue	206,690	196,913	185,100
Operating Expense			
Employee Costs	(244,114)	(218,988)	(237,766)
Materials & Contracts	(256,174)	(252,787)	(341,525)
Utilities	(37,610)	(37,394)	(14,110)
Depreciation On Non-Current Assets	(149,923)	(149,923)	(145,150)
Insurance Expenses	(23,488)	(21,705)	(15,270)
Other Expenditure	(20,000)	(2,338)	-
Reallocation Codes Expenditure	(304,759)	(249,065)	(76,500)
Subtotal Operating Expense	(1,036,068)	(932,200)	(830,321)
Total - Cost of Economic Services	(829,378)	(735,287)	(645,221)

Shire of Menzies
Operating Budget for the period ending
30 June 2019

Other Property & Services	18/19 Budget	17/18 Actual	17/18 Budget
Operating Revenue			
Profit On Asset Disposal	-	4,223	-
Fees & Charges	5,040	4,893	-
Other Revenue	46,300	44,100	38,700
Subtotal Operating Revenue	51,340	53,217	38,700
Operating Expense			
Employee Costs	(949,266)	(739,619)	(749,493)
Materials & Contracts	(773,190)	(656,756)	(343,200)
Utilities	(33,650)	(30,390)	(13,700)
Depreciation On Non-Current Assets	(433,499)	(433,499)	(363,250)
Insurance Expenses	(75,144)	(88,710)	(97,200)
Other Expenditure	-	(755)	-
Reallocation Codes Expenditure	1,066,203	1,674,737	(271,890)
Reallocation Codes Income	1,147,155	-	-
Subtotal Operating Expense	(51,391)	(274,993)	(1,838,733)
Total - Cost of Other Property &	(51)	(221,775)	(1,800,033)
	(1,877,030)	821,128	(2,158,296)



2018/2019 FEES AND CHARGES

GENERAL		
Photocopying - per A4 sheet	\$ 0.60	inc GST
Photocopying - per A3 sheet	\$ 0.85	inc GST
Council Meeting Agenda - hard copy. (Free when attending Council Meeting or on website)	\$ 15.00	inc GST
Council Minutes - hard copy with attachments. (Free on website)	\$ 15.00	inc GST
Council Minutes - hard copy without attachments. (Free on website)	\$ 5.00	inc GST
Electoral Rolls - per roll - set by the Electoral Act	\$ 15.00	GST Free
Faxes Sent - minimum charge	\$ 2.20	inc GST
Faxes Received - per sheet	\$ 0.60	inc GST
Rate Refund Admin Fee - per assessment	\$ 25.00	inc GST
Laminating - A4 colour per sheet	\$ 3.50	inc GST
Laminating - A3 colour per sheet	\$ 4.40	inc GST
Orders & Requisitions - per assessment	\$ 65.00	inc GST
Rate Enquiry Fee - per assessment (1-3 enquiries)	\$ 15.00	inc GST
Rate Enquiry Fee - per half hour - bulk enquiries (minimum charge)	\$ 40.00	inc GST
Water from Standpipe - per 1,000 litres	\$ 15.00	inc GST
Domestic Refuse Removal - first bin, per annum (issued with rates notice)	\$ 137.00	GST Free
Domestic Refuse Removal - second bin or non rateable properties	\$ 152.00	plus GST
Commercial Premises Tip Fee - per annum	\$ 904.20	inc GST
Room Hire - per day - alcohol consumed - \$250 bond	\$ 80.00	inc GST
Room Hire - per day - no alcohol consumed - \$100 bond	\$ 80.00	inc GST
Room Hire - per day - Community purpose - \$100 bond	\$ -	inc GST
- or amenity fee \$1.50 per person per day	\$ 1.50	inc GST
PRIVATE WORKS (MUST BE APPROVED BY CEO)		
Grader Hire - per hour	\$ 224.00	inc GST
Mercedes Truck & Side Tipper Trailer Hire - per hour	\$ 194.00	inc GST
Mack Truck & Trailer Hire - per hour	\$ 244.00	inc GST
Light Truck - Hino - per hour	\$ 124.00	inc GST
Backhoe - per hour	\$ 120.00	inc GST
Loader - John Deere - per hour	\$ 129.00	inc GST
Mack Truck & Water Cart Hire - per hour	\$ 244.00	inc GST
Skid Steer (Caterpillar) - per hour	\$ 99.00	inc GST
Labour hire - per hour	\$ 55.00	inc GST
Whipper Snipper - per hour	\$ 70.00	inc GST
Lawn Mower - per hour	\$ 64.00	inc GST

Please Note - no dry hire of machinery

SULLAGE/WASTE REMOVAL		
Oil - no charges if delivered to Menzies Shire Depot	\$ -	
Sewerage deposited in Sewer Ponds - per litre	\$ 0.04	inc GST



2018/2019 FEES AND CHARGES

CARAVAN PARK		
<i>* Family is defined as "a group of UP TO seven related people (two of whom may be over 18 years of age) i.e. One adult and up to six minors or two adults and up to five minors."</i>		
Non-Powered Site - Day Rate*	\$ 22.00	inc GST
Non-Powered Site - Weekly Rate*	\$ 100.00	inc GST
Powered Site - Day Rate*	\$ 30.00	inc GST
Powered Site - Weekly Rate*	\$ 165.00	inc GST
Chalet - 1 bedroom	\$ 100.00	inc GST
Chalet - additional days	\$ 50.00	inc GST
Chalet - 2 bedrooms	\$ 125.00	inc GST
Chalet - additional days	\$ 50.00	inc GST
Showers - per person	\$ 5.00	inc GST
Washing Machine - per load	\$ 3.00	inc GST
Dryer - per load	\$ 3.00	inc GST
STAFF HOUSING RENTAL		
Housing Rental - per week. Category 1 - separate house - 3 bed 2 bath	\$ 70.00	GST Free
Housing Rental - per week. Category 2 - Duplex - 2 bed 1 bath	\$ 40.00	GST Free
INTERNET USE (for use of computers at Community Resource Centre)		
15 Minutes	\$ 3.00	inc GST
30 Minutes	\$ 5.00	inc GST
45 Minutes	\$ 8.00	inc GST
60 Minutes	\$ 10.00	inc GST
8 Hours	\$ 20.00	inc GST
Internet access is free for 15 minutes per session - users will require a Voucher with access code.		
ADVERTISING IN MENZIES MATTERS		
Quarter Page - per issue	\$ 5.00	inc GST
Half Page - per issue	\$ 10.00	inc GST
Whole Page - per issue	\$ 20.00	inc GST
COMMUNITY POST BOX LEASE		
Small Box - per annum	\$ 25.00	inc GST
Large Box - per annum	\$ 50.00	inc GST



2018/2019 FEES AND CHARGES

DOG FEES AND CHARGES - STATUTORY (DOG ACT, 1976)		
Annual Registration - Sterilised Dog or Bitch*	\$ 20.00	inc GST
Annual Registration - Unsterilised Dog or Bitch	\$ 50.00	inc GST
Three Year Registration - Sterilised Dog or Bitch*	\$ 42.50	inc GST
Three Year Registration - Unsterilised Dog or Bitch	\$ 120.00	inc GST
Life Registration - Sterilised Dog or Bitch*	\$ 100.00	inc GST
Life Registration - Unsterilised Dog or Bitch	\$ 250.00	inc GST
Concessions - Guide Dogs	\$ -	
Concessions - Dogs used for Droving/Tending Stock - 25% of Fee	25% of Fee	inc GST
Concessions - Dogs owned by Pensioners - 50% of Fee	50% of Fee	inc GST
Concessions - Registration after 31 May - 50% of Fee	50% of Fee	inc GST
Impounding Fees - As per Dog Act & Regulations	\$ 100.00	inc GST
Microchipping	At Cost	inc GST
<p><i>* Must sight certificate signed by a Registered Vet, a Statutory Declaration or sight ear tattoo for Sterilisation Concession</i></p> <p><i>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.</i></p> <p><i>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 of 21 days from and including 11 October</i></p>		
CAT FEES AND CHARGES - STATUTORY (CAT REGULATIONS 2012)		
Annual Registration	\$ 20.00	inc GST
Three Year Registration	\$ 42.50	inc GST
Life Registration	\$ 100.00	inc GST
Pensioners	50% of Fee	inc GST
Microchipping	At Cost	inc GST
HEALTH		
Lodging House Licence Per Annum	\$ 225.00	GST Free
Lodging House New Registration	\$ 125.00	GST Free
Eating House Application	\$ 120.00	GST Free
Notification of New Food Business	\$ 55.00	GST Free
Registration Fee of New Food Business	\$ 150.00	GST Free
Low Risk Food Business Registration Renewal - Annual	\$ 120.00	GST Free
Medium Risk Food Business Registration Renewal - Annual	\$ 235.00	GST Free
Request for Inspection/Service/Advise - Per Hour	\$ 130.00	inc GST
STATUTORY - HEALTH ACT, 1911		
Septic Tank Application Fee	\$ 118.00	GST Free
Septic Tank Installation Fee	\$ 118.00	inc GST
Septic Tank Inspection Fee	\$ 40.00	inc GST



2018/2019 FEES AND CHARGES

TOWN PLANNING		
Town Planning Scheme Amendment - text based only plus advertising costs	\$ 600.00	inc GST
Town Planning Scheme Amendment - minor plus advertising costs	\$ 1,350.00	inc GST
Town Planning Scheme Amendment - major plus advertising costs	\$ 2,640.00	inc GST
Planning Application for all Land Uses other than "P" (Permitted) uses as set out in the Zoning Table		
- Not more than \$50,000	\$ 147.00	GST Free
- More than \$50,000 but less than \$500,000	0.32% of the estimated cost of development	GST Free
- More than \$500,000 but not more than \$2.5 Million	\$1,700 + 0.257% for every \$1 in excess of \$0.5m	GST Free
- More than \$2.5 Million but not more than \$5 Million	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	GST Free
- More than \$5 Million but not more than \$21.5 Million	\$12,633 + .123% for every \$1 in excess of \$5m	GST Free
- More than \$21.5 Million	\$ 34,196.00	GST Free
Inspection/ Assessment of Potential Home-Based Businesses, other than Home Occupation as Defined by the Town Planning Scheme.	\$ 60.00	GST Free
Home Occupation - Initial Application	\$ 222.00	GST Free
Home Occupation - Annual Fee	\$ 73.00	GST Free
Zoning & Other Information Enquiry (Non Resident), or provide Zoning Certificate	\$ 73.00	GST Free



2018/2019 FEES AND CHARGES

BUILDING FEES					
Building Act 2011 - Fees and Levies					
Item	Building Classification	Multiplier	Trigger	Minimum or Set Fee	Application Fee
Certified Application for a Building Permit	1a & 10	0.19%	\$ 48,421	\$ 97.70	GST Free
Certified Application for a Building Permit	1b, 2 - 9	0.09%	\$ 102,222	\$ 97.70	GST Free
Uncertified Building Application	1a & 10	0.32%	\$ 28,750	\$ 97.70	GST Free
Demolition Permit	1a & 10	-	Fixed	\$ 97.70	GST Free
Demolition Permit	1b, 2 - 9	Per storey	Per Storey	\$ 97.70	GST Free
Occupancy Permit - Completed Building	-	-	Fixed	\$ 97.70	GST Free
Temporary Occupancy Permit - Incomplete Building	-	-	Fixed	\$ 97.70	GST Free
Modification of an Occupancy Permit	-	-	Fixed	\$ 97.70	GST Free
Occupancy Permit for a Permanent Change to Classification	-	-	Fixed	\$ 97.70	GST Free
Occupancy Permit or Building Approval Certificate for Strata or Subdivision	-	\$10.80 / Unit	No. of Units	\$ 107.70	GST Free
Occupancy Permit - Unauthorised Works	-	0.18%	\$ 51,111	\$ 97.70	GST Free
Building Approval Certificate - Unauthorised Building Work	-	0.38%	\$ 24,210	\$ 97.70	GST Free
Building Approval Certificate for Existing Building - Authorised Building Work	-	-	Fixed	\$ 97.70	GST Free
Extend Time which an Occupancy Permit or Building Approval Certificate has Effect	-	-	Fixed	\$ 97.70	GST Free
Building Services Levy (BSL) - (Former Builders Registration Board Levy - BRB)					
Item	Building Classification	Multiplier	Trigger	Minimum or Set Fee	
Building Permit Certified or Uncertified over \$45,000	All	0.137%	>\$45,000	-	
Building Permit Certified or Uncertified over \$45,000 or under	All	-	= < \$45000	\$ 61.65	
Demolition Licence	All	0.137%	>\$45,000	-	
Demolition Licence	All	-	= < \$45000	\$ 61.65	
Occupancy Permit	All	-	Fixed	\$ 61.65	
Building Approval Certificate	All	-	Fixed	\$ 61.65	
Unauthorised Building Work over \$45,000	All	0.274%	>\$45,000	-	
Authorised Building Work \$45,000 or under	All	-	= < \$45000	\$ 81.00	
Construction Training Fund (CTF) - (Former BCITF Levy)					
Item	Building Classification	Multiplier	Trigger	Minimum or Set Fee	
All Building Permits	All	0.20%	>\$20,000	-	

General Notes:

A **Certified Application** has a Certificate of Design Compliance prepared by a Registered Building Surveyor before the application is lodged.

Uncertified Applications can be lodged with the Local Government Authority as usual. They will be assessed and if approved will be issued with a Certificate of Design Compliance and a Building Permit.

7 ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAVE BEEN GIVEN

There were no Elected Members motions of which previous notice had been given.

8 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

There was no New Business of an Urgent Nature introduced by Decision of the Meeting.

9 NEXT MEETING

The next Ordinary Meeting of Council will be held on Thursday 30 August 2018 commencing at 1pm.

10 CLOSURE OF MEETING

There being no further business the Chairperson closed the meeting at 2.19 pm.

I, _____ hereby certify that the Minutes of the Special Meeting of Council held 23 August 2018 are confirmed as a true and correct record, as per the Council Resolution of the Ordinary Meeting of Council held 27 September 2018.

Signed: _____

Dated: 27 September 2018