

# SHIRE OF MENZIES

## ANNUAL BUDGET

### FOR THE YEAR ENDED 30 JUNE 2023

#### LOCAL GOVERNMENT ACT 1995

### TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Cash Flows	3
Rate Setting Statement	4
Index of Notes to the Budget	6

#### **SHIRE'S VISION**

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

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

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a)	4,100,270	3,631,716	3,556,470
Operating grants, subsidies and contributions	11	3,406,392	3,165,454	1,646,099
Fees and charges	14	242,085	286,519	207,265
Interest earnings	12(a)	101,500	59,909	112,500
Other revenue	12(a)	30,451	105,460	35,135
		7,880,698	7,249,058	5,557,469
<b>Expenses</b>				
Employee costs		(2,562,797)	(2,084,964)	(2,374,097)
Materials and contracts		(2,770,434)	(1,952,936)	(1,516,338)
Utility charges		(114,910)	(95,532)	(88,150)
Depreciation on non-current assets	6	(1,961,063)	(2,127,668)	(2,032,027)
Interest expenses	12(c)	0	(697)	(112)
Insurance expenses		(135,278)	(109,533)	(135,382)
Other expenditure		(454,410)	(143,101)	(422,601)
		(7,998,892)	(6,514,431)	(6,568,707)
		(118,194)	734,627	(1,011,238)
Non-operating grants, subsidies and contributions	11	3,648,940	1,340,314	3,485,806
Profit on asset disposals	5(b)	4,231	0	0
Loss on asset disposals	5(b)	(20,827)	(835)	(2,140)
		3,632,344	1,339,479	3,483,666
<b>Net result for the period</b>		<b>3,514,150</b>	<b>2,074,106</b>	<b>2,472,428</b>
<b>Total comprehensive income for the period</b>		<b>3,514,150</b>	<b>2,074,106</b>	<b>2,472,428</b>

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

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

		<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>NOTE</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		4,025,270	3,700,385	3,556,470
Operating grants, subsidies and contributions		3,561,392	3,002,895	1,646,099
Fees and charges		242,085	286,519	207,265
Interest received		101,500	59,909	112,500
Goods and services tax received		924,585	475,882	0
Other revenue		30,451	105,460	35,135
		<b>8,885,283</b>	<b>7,631,050</b>	<b>5,557,469</b>
<b>Payments</b>				
Employee costs		(2,562,797)	(1,935,021)	(2,374,097)
Materials and contracts		(2,397,434)	(2,257,177)	(1,516,339)
Utility charges		(114,910)	(95,532)	(88,150)
Interest expenses		0	(697)	(112)
Insurance paid		(135,278)	(109,533)	(135,382)
Goods and services tax paid		(669,585)	(669,585)	0
Other expenditure		(454,410)	(143,101)	(422,601)
		<b>(6,334,414)</b>	<b>(5,210,646)</b>	<b>(4,536,680)</b>
<b>Net cash provided by (used in) operating activities</b>	<b>4</b>	<b>2,550,869</b>	<b>2,420,404</b>	<b>1,020,789</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(5,433,021)	(1,120,135)	(5,376,900)
Payments for construction of infrastructure	5(a)	(7,136,954)	(3,663,873)	(7,796,267)
Non-operating grants, subsidies and contributions		3,043,940	1,971,389	3,485,806
Proceeds from sale of property, plant and equipment	5(b)	40,000	16,365	25,000
<b>Net cash provided by (used in) investing activities</b>		<b>(9,486,035)</b>	<b>(2,796,254)</b>	<b>(9,662,361)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Principal elements of lease payments	8	0	(2,363)	(2,363)
<b>Net cash provided by (used in) financing activities</b>		<b>0</b>	<b>(2,363)</b>	<b>(2,363)</b>
<b>Net increase (decrease) in cash held</b>		<b>(6,935,166)</b>	<b>(378,213)</b>	<b>(8,643,935)</b>
Cash at beginning of year		15,460,254	15,838,467	15,842,760
<b>Cash and cash equivalents at the end of the year</b>	<b>4</b>	<b>8,525,088</b>	<b>15,460,254</b>	<b>7,198,825</b>

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

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

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	3	4,059,160	3,659,160	3,418,114
		4,059,160	3,659,160	3,418,114
<b>Revenue from operating activities (excluding rates)</b>				
Operating grants, subsidies and contributions	11	3,406,392	3,165,454	1,646,099
Fees and charges	14	242,085	286,519	207,265
Interest earnings	12(a)	101,500	59,909	112,500
Other revenue	12(a)	30,451	105,460	35,135
Profit on asset disposals	5(b)	4,231	0	0
		3,784,659	3,617,342	2,000,999
<b>Expenditure from operating activities</b>				
Employee costs		(2,562,797)	(2,084,964)	(2,374,097)
Materials and contracts		(2,770,434)	(1,952,936)	(1,516,338)
Utility charges		(114,910)	(95,532)	(88,150)
Depreciation on non-current assets	6	(1,961,063)	(2,127,668)	(2,032,027)
Interest expenses	12(c)	0	(697)	(112)
Insurance expenses		(135,278)	(109,533)	(135,382)
Other expenditure		(454,410)	(143,101)	(422,601)
Loss on asset disposals	5(b)	(20,827)	(835)	(2,140)
		(8,019,719)	(6,515,266)	(6,570,847)
Non-cash amounts excluded from operating activities	3(b)	1,977,659	2,128,503	2,034,167
<b>Amount attributable to operating activities</b>		1,801,759	2,889,739	882,433
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	11	3,648,940	1,340,314	3,485,806
Payments for property, plant and equipment	5(a)	(5,433,021)	(1,120,135)	(5,376,900)
Payments for construction of infrastructure	5(a)	(7,136,954)	(3,663,873)	(7,796,267)
Proceeds from disposal of assets	5(b)	40,000	16,365	25,000
<b>Amount attributable to investing activities</b>		(8,881,035)	(3,427,329)	(9,662,361)
<b>Amount attributable to investing activities</b>		(8,881,035)	(3,427,329)	(9,662,361)
<b>FINANCING ACTIVITIES</b>				
Principal elements of finance lease payments	8	0	(2,363)	(2,363)
Transfers from cash backed reserves (restricted assets)	9(a)	4,294,927	969,767	5,835,821
<b>Amount attributable to financing activities</b>		2,979,006	965,034	5,223,458
<b>Budgeted deficiency before general rates</b>		(4,100,270)	427,444	(3,556,470)
<b>Estimated amount to be raised from general rates</b>	2(a)	4,100,270	3,631,716	3,556,470
<b>Net current assets at end of financial year - surplus/(deficit)</b>	3	0	4,059,160	0

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

## INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates	9
Note 3	Net Current Assets	13
Note 4	Reconciliation of cash	16
Note 5	Fixed Assets	17
Note 6	Asset Depreciation	19
Note 7	Leases	21
Note 8	Reserves	22
Note 9	Revenue Recognition	23
Note 10	Program Information	24
Note 11	Other Information	25
Note 12	Elected Members Remuneration	26
Note 13	Fees and Charges	27

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

**1 (a) BASIS OF PREPARATION**

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

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

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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

**The local government reporting entity**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

**2021/22 actual balances**

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

**Budget comparative figures**

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

**Comparative figures**

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

**Initial application of accounting standards**

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

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

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

**New accounting standards for application in future years**

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

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

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

**Judgements, estimates and assumptions**

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

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

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

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

**Rounding off figures**

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

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

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

**REVENUES**

**RATES**

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

**SERVICE CHARGES**

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

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

**PROFIT ON ASSET DISPOSAL**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**FEES AND CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

**1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

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



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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) Differential general rates</b>										
GRV Vacant	Gross rental valuations	0.08940	2	10,712	958	0	0	958	1,651	1,811
GRV General	Gross rental valuations	0.08920	31	1,696,196	151,301	0	0	151,301	215,795	215,537
UV Mining Lease	Unimproved valuations	0.17130	230	17,306,859	2,964,665	0	0	2,964,665	2,599,476	2,590,486
UV Exploration Lease	Unimproved valuations	0.15530	338	4,146,144	643,896	0	0	643,896	557,781	486,704
UV Prospecting	Unimproved valuations	0.15290	232	634,142	96,960	0	0	96,960	82,739	75,415
UV Pastoral	Unimproved valuations	0.08580	20	665,453	57,096	0	0	57,096	44,764	56,592
UV Other	Unimproved valuations	0.08580	68	333,500	28,614	0	0	28,614	27,448	25,525
<b>Sub-Total</b>			921	24,793,006	3,943,490	0	0	3,943,490	3,529,654	3,452,070
		<b>Minimum</b>								
		\$								
<b>Minimum payment</b>										
GRV Vacant	Gross rental valuations	200	200	41,483	40,000	0	0	40,000	39,600	39,600
GRV General	Gross rental valuations	328	11	13,272	3,608	0	0	3,608	1,600	1,600
UV Mining Lease	Unimproved valuations	328	60	53,638	19,680	0	0	19,680	11,000	11,000
UV Exploration Lease	Unimproved valuations	290	226	242,740	65,540	0	0	65,540	31,600	32,800
UV Prospecting	Unimproved valuations	257	96	69,187	24,672	0	0	24,672	17,800	18,400
UV Pastoral	Unimproved valuations	328	7	12,265	2,296	0	0	2,296	800	800
UV Other	Unimproved valuations	328	3	6,700	984	0	0	984	200	200
<b>Sub-Total</b>			603	439,285	156,780	0	0	156,780	102,600	104,400
<b>Exempt properties</b>										
GRV Vacant	Gross rental valuations		38	9,200	0	0	0	0	(538)	0
<b>Sub-Total</b>			38	9,200	0	0	0	0	(538)	0
<b>Total amount raised from general rates</b>					4,100,270	0	0	4,100,270	3,631,716	3,556,470
<b>Total rates</b>					4,100,270			4,100,270	3,631,716	3,556,470

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

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

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

## 2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	23/09/2022	0	0.0%	7.0%
<b>Option two</b>				
First instalment	23/09/2022	0	0.0%	7.0%
Second instalment	25/11/2022	10	5.5%	7.0%
Third instalment	27/01/2023	10	5.5%	7.0%
Forth instalment	7/04/2023	10	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	7,000	6,550	5,500
Instalment plan interest earned	7,000	7,020	5,500
Interest on ESL	4,000	4,140	0
Unpaid rates and service charge interest earned	40,000	45,525	67,000
	58,000	63,235	78,000

## 2. RATES AND SERVICE CHARGES (CONTINUED)

## (c) Objectives and Reasons for Differential Rating

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

## Differential general rate

Description	Characteristics	Objects	Reasons
GRV Vacant	Vacant lots within the townsite of Menzies	The majority of the properties rates 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 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).
UV Mining, Exploration and Prospecting Leases	Mining tenements	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 the 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 opportunities afforded to them to diversify, and it is believed that the capacity to pay.

## (d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
All properties charged a minimum payment.	Properties with a value below a designated threshold will attract a minimum charge.	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 Exploration and 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**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(e) Specified Area Rate**

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

**(f) Service Charges**

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

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(g) Waivers or concessions**

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

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

3. NET CURRENT ASSETS

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
<b>(a) Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash and cash equivalents - unrestricted	121,189	3,272,349	122,545
Cash and cash equivalents - restricted	8,403,899	12,187,905	7,076,280
Receivables	451,213	986,213	361,465
Other assets	37,122	57,622	0
Inventories	17,711	15,211	18,101
	9,031,134	16,519,300	7,578,391
<b>Less: current liabilities</b>			
Trade and other payables	(627,235)	(272,235)	(502,110)
Contract liabilities	(20,984)	(220,984)	0
Unspent non-operating grants, subsidies and contributions liability	(26,075)	(631,075)	0
Lease liabilities	0	0	(1,622)
Employee provisions	(192,238)	(192,238)	(197,107)
	(866,532)	(1,316,532)	(700,839)
<b>Net current assets</b>	8,164,602	15,202,768	6,877,552
<b>Less: Total adjustments to net current assets</b>	(8,164,602)	(11,143,608)	(6,877,552)
<b>Net current assets used in the Rate Setting Statement</b>	0	4,059,160	0

## 3. NET CURRENT ASSETS (CONTINUED)

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

## Items excluded from calculation of budgeted deficiency

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

## (b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	5(b) (4,231)	0	0
Add: Loss on disposal of assets	5(b) 20,827	835	2,140
Add: Depreciation on assets	6 1,961,063	2,127,668	2,032,027
<b>Non cash amounts excluded from operating activities</b>	1,977,659	2,128,503	2,034,167
<b>Adjustments to net current assets</b>			
Less: Cash - restricted reserves	9 (8,356,840)	(11,335,846)	(7,076,280)
Add: Current liabilities not expected to be cleared at end of year - Current portion of employee benefit provisions	192,238	192,238	197,106
<b>Total adjustments to net current assets</b>	(8,164,602)	(11,143,608)	(6,877,552)

3 (d) NET CURRENT ASSETS (CONTINUED)

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

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

**LAND HELD FOR RESALE**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Finance costs and holding charges incurred after development is completed are expensed.

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

**GOODS AND SERVICES TAX (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**CONTRACT LIABILITIES**

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

#### 4. RECONCILIATION OF CASH

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

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	8,525,088	15,460,254	7,198,825
<b>Total cash and cash equivalents</b>	<b>8,525,088</b>	<b>15,460,254</b>	<b>7,198,825</b>
Held as			
- Unrestricted cash and cash equivalents	3(a) 121,189	3,272,349	122,545
- Restricted cash and cash equivalents	3(a) 8,403,899	12,187,905	7,076,280
	8,525,088	15,460,254	7,198,825
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	8,403,899	12,187,905	7,076,280
	8,403,899	12,187,905	7,076,280
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	9 8,356,840	11,335,846	7,076,280
Unspent operating grants, subsidies and contributions liability	20,984	220,984	0
Unspent non-operating grants, subsidies and contribution liabilities	26,075	631,075	0
	8,403,899	12,187,905	7,076,280
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	<b>3,514,150</b>	<b>2,074,106</b>	<b>2,472,428</b>
Depreciation	6 1,961,063	2,127,668	2,032,027
(Profit)/loss on sale of asset	5(b) 16,596	835	2,140
(Increase)/decrease in receivables	535,000	(508,577)	0
(Increase)/decrease in inventories	(2,500)	0	0
(Increase)/decrease in other assets	20,500	(44,825)	0
Increase/(decrease) in payables	355,000	(109,473)	0
Increase/(decrease) in contract liabilities	(200,000)	220,984	0
Increase/(decrease) in unspent non-operating grants	(605,000)	631,075	0
Non-operating grants, subsidies and contributions	(3,043,940)	(1,971,389)	(3,485,806)
<b>Net cash from operating activities</b>	<b>2,550,869</b>	<b>2,420,404</b>	<b>1,020,789</b>

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

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

##### FINANCIAL ASSETS AT AMORTISED COST

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

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



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

**5. FIXED ASSETS**

**(a) Acquisition of Assets**

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

Asset class	Reporting program											2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Buildings - non-specialised	0	0	0	0	0	801,691	0	0	0	0	0	801,691	60,854	858,900
Buildings - specialised	0	0	0	0	569,369	967,746	760,371	121,825	55,000	1,327,019	175,000	3,976,330	747,613	4,258,000
Plant and equipment	240,000	0	90,000	0	0	0	0	0	325,000	0	0	655,000	311,668	260,000
	240,000	0	90,000	0	569,369	1,769,437	760,371	121,825	380,000	1,327,019	175,000	5,433,021	1,120,135	5,376,900
<i>Infrastructure</i>														
Infrastructure - roads	0	0	0	0	0	0	0	0	4,995,830	0	0	4,995,830	3,316,530	5,590,189
Infrastructure - footpaths & Cyclesw	0	0	0	0	0	0	0	0	50,000	0	0	50,000	0	50,000
Infrastructure - parks and ovals	0	0	0	0	0	0	0	70,000	0	0	0	70,000	105,302	226,078
Infrastructure - other	0	0	0	0	0	0	170,000	534,750	180,000	1,136,374	0	2,021,124	242,041	1,930,000
	0	0	0	0	0	0	170,000	604,750	5,225,830	1,136,374	0	7,136,954	3,663,873	7,796,267
<b>Total acquisitions</b>	240,000	0	90,000	0	569,369	1,769,437	930,371	726,575	5,605,830	2,463,393	175,000	12,569,975	4,784,008	13,173,167

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

**SIGNIFICANT ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

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

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Transport	56,596	40,000	4,231	(20,827)	0	0	0	0	27,140	25,000	0	(2,140)
Economic services	0	0	0	0	17,200	16,365	0	(835)	0	0	0	0
	56,596	40,000	4,231	(20,827)	17,200	16,365	0	(835)	27,140	25,000	0	(2,140)
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Land - freehold land	0	0	0	0	17,200	16,365	0	(835)	0	0	0	0
Plant and equipment	56,596	40,000	4,231	(20,827)	0	0	0	0	27,140	25,000	0	(2,140)
	56,596	40,000	4,231	(20,827)	17,200	16,365	0	(835)	27,140	25,000	0	(2,140)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document.

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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

## 6. ASSET DEPRECIATION

### By Program

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

### By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths & Cyclesways
Infrastructure - parks and ovals
Infrastructure - other

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
4,527	4,502	4,502
93,156	100,890	92,650
8,672	8,625	13,625
81,958	81,513	100,551
1,215,439	1,208,833	1,196,387
167,997	167,208	158,524
389,314	556,097	465,788
<b>1,961,063</b>	<b>2,127,668</b>	<b>2,032,027</b>
99,211	107,640	95,309
10,323	11,200	257,259
241,853	262,400	10,740
384,907	417,607	388,856
1,065,611	1,156,141	1,099,129
21,073	22,863	20,719
8,519	9,243	7,391
129,566	140,574	152,624
<b>1,961,063</b>	<b>2,127,668</b>	<b>2,032,027</b>

## SIGNIFICANT ACCOUNTING POLICIES

### DEPRECIATION

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

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

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

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

Buildings - non-specialised	20 to 50 years
Buildings - specialised	20 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	4 to 15 years
Sealed roads and streets formation	not depreciated
pavement	25 to 100 years
seal	25 to 100 years
- bituminous seals	20 - 100 years
- asphalt surfaces	25 - 100 years
Gravel roads formation	not depreciated
pavement	25 to 100 years
Footpaths	25 to 50 years
Parks and Ovals	20 to 50 years
Infrastructure Other	4 to 50 years
Right of use	Based on the remaining lease

### AMORTISATION

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

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

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

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

**7. INFORMATION ON BORROWINGS**

**(a) New borrowings - 2022/23**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

**(b) Unspent borrowings**

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

**(c) Credit Facilities**

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Credit card limit	25,000	25,000	25,000
Credit card balance at balance date	(3,500)	(3,360)	(1,500)
<b>Total amount of credit unused</b>	<b>21,500</b>	<b>21,640</b>	<b>23,500</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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

**8. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget	2022/23	Budget	2022/23	Actual	2021/22	Actual	Actual	2021/22	Budget	2021/22	Budget	Budget	2021/22	
					Lease Principal 1 July 2022	2022/23 Budget New Leases	Lease Principal Repayments	Lease Principal outstanding 30 June 2023		Lease Interest Repayments	Principal 1 July 2021	Actual New Leases	Lease Principal repayments		Lease Principal outstanding 30 June 2022	Lease Interest repayments	Principal 1 July 2021	Budget New Leases	Lease Principal repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Other property and services</b>																			
Smart Board	IE1338	Your Payment Solution	2.10%	1	0	0	0	0	0	2,363	0	(2,363)	0	(697)	6,348	0	(2,363)	3,985	(112)
					0	0	0	0	0	2,363	0	(2,363)	0	(697)	6,348	0	(2,363)	3,985	(112)

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

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

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

**LEASE LIABILITIES**

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

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

**9. FINANCIALLY BACKED RESERVES**

**(a) Financially Backed Reserves - Movement**

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	206,107	822	0	206,929	206,067	40	0	206,107	206,047	502	0	206,549
(b) Building reserve	3,192,928	12,735	(1,945,241)	1,260,422	3,462,259	669	(270,000)	3,192,928	3,461,990	588,442	(2,055,725)	1,994,707
(c) Plant reserve	1,765,297	7,041	(320,000)	1,452,338	1,922,975	371	(158,049)	1,765,297	1,922,788	4,689	(180,000)	1,747,477
(d) Road reserves	2,293,174	9,146	(383,312)	1,919,008	2,732,648	526	(440,000)	2,293,174	2,732,383	6,663	(1,290,000)	1,449,046
(e) Main Street reserve	141,160	563	0	141,723	141,133	27	0	141,160	141,120	344	0	141,464
(f) Staff Amenities reserve	397,322	1,585	0	398,907	397,246	76	0	397,322	397,191	969	(398,160)	0
(g) TV reserve	17,979	72	0	18,051	17,976	3	0	17,979	17,974	44	0	18,018
(h) Caravan Park reserve	429,588	1,713	(300,000)	131,301	429,505	83	0	429,588	429,463	1,047	(400,000)	30,510
(i) Bitumen reserve	606,885	2,421	0	609,306	606,768	117	0	606,885	606,710	1,480	0	608,190
(j) Rates creditors reserve	51,401	205	0	51,606	51,391	10	0	51,401	51,386	125	0	51,511
(k) Niagara Dam reserve	1,248,915	4,981	(936,374)	317,522	1,248,675	240	0	1,248,915	1,248,554	3,045	(1,000,000)	251,599
(l) Water reserve	301,323	1,202	0	302,525	301,266	57	0	301,323	301,237	735	0	301,972
(m) Waste Management reserve	59,814	300,239	0	360,053	59,802	12	0	59,814	59,796	146	0	59,942
(n) Former Post Office reserve	420,512	1,677	(410,000)	12,189	420,432	80	0	420,512	420,392	1,025	(410,000)	11,417
(o) Commercial Enterprise reserve	0	970,708	0	970,708	101,698	20	(101,718)	0	101,688	248	(101,936)	0
(p) Land Purchase reserve	203,441	811	0	204,252	203,402	39	0	203,441	203,382	496	0	203,878
	11,335,846	1,315,921	(4,294,927)	8,356,840	12,303,243	2,370	(969,767)	11,335,846	12,302,101	610,000	(5,835,821)	7,076,280
	11,335,846	1,315,921	(4,294,927)	8,356,840	12,303,243	2,370	(969,767)	11,335,846	12,302,101	610,000	(5,835,821)	7,076,280

**(b) Financially Backed Reserves - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Perpetual	To be used to fund annual and long service leave requirements
(b) Building reserve	Perpetual	To be used for the acquisition of future buildings and renovation of existing building
(c) Plant reserve	Perpetual	To be used for the purchase of major plant.
(d) Road reserves	Perpetual	To be use to fund major road works
(e) Main Street reserve	Perpetual	Established for the beautification of the main street
(f) Staff Amenities reserve	Perpetual	Established for the purpose of providing staff housing and amenities
(g) TV reserve	Perpetual	To be used to fund upgrades to the rebroadcasting equipment.
(h) Caravan Park reserve	Perpetual	Established for the purpose of providing upgrades to the caravan park.
(i) Bitumen reserve	Perpetual	Established to fund resealing of roads
(j) Rates creditors reserve	Perpetual	Established for future rates claims
(k) Niagara Dam reserve	Perpetual	Established for ongoing upgrade of Niagara Dam valve workings and other maintenance
(l) Water reserve	Perpetual	To assist the Tjuntjunjarra community to achieve funding for a swimming pool.
(m) Waste Management reserve	Perpetual	Provide for the statutory reinstatement and development of the reserve.
(n) Former Post Office reserve	Perpetual	For restoration and maintenance of the Former Post Office.
(o) Commercial Enterprise reserve	Perpetual	To fund an activity or purchase with a view to producing a profit.
(p) Land Purchase reserve	Perpetual	To be used for purchase of selective properties with developmental potential.

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

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

## 1. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
Governance	0	59,000	0
General purpose funding	4,210,176	3,727,642	3,675,870
Law, order, public safety	8,150	8,571	8,150
Health	300	150	300
Housing	45,380	52,425	37,880
Community amenities	17,200	12,114	25,885
Recreation and culture	700	800	700
Transport	4,731	558	2,000
Economic services	166,650	205,834	132,150
Other property and services	25,250	16,510	28,435
	<b>4,478,537</b>	<b>4,083,604</b>	<b>3,911,370</b>
<b>Operating grants, subsidies and contributions</b>			
General purpose funding	2,275,789	2,876,234	1,378,986
Law, order, public safety	98,000	16,002	6,500
Health	100,000	24,440	0
Recreation and culture	38,000	19,369	0
Transport	776,603	191,747	180,613
Economic services	118,000	37,662	80,000
	<b>3,406,392</b>	<b>3,165,454</b>	<b>1,646,099</b>
<b>Non-operating grants, subsidies and contributions</b>			
General purpose funding	0	78,301	1,531,180
Community amenities	170,000	0	0
Recreation and culture	50,000	0	0
Transport	3,228,940	1,262,013	1,954,626
Economic services	200,000	0	0
	<b>3,648,940</b>	<b>1,340,314</b>	<b>3,485,806</b>
<b>Total Income</b>	<b>11,533,869</b>	<b>8,589,372</b>	<b>9,043,275</b>
<b>Expenses</b>			
Governance	(1,148,904)	(185,358)	(1,018,987)
General purpose funding	(427,643)	(1,042,467)	(412,189)
Law, order, public safety	(119,439)	(103,887)	(135,187)
Health	(154,990)	(76,558)	(42,592)
Education and welfare	(54,514)	(918)	0
Housing	(203,165)	(199,477)	(204,818)
Community amenities	(441,837)	(376,567)	(375,724)
Recreation and culture	(1,119,974)	(737,107)	(854,772)
Transport	(2,662,234)	(2,254,842)	(2,261,383)
Economic services	(1,683,084)	(1,046,893)	(1,262,109)
Other property and services	(3,935)	(491,192)	(3,086)
<b>Total expenses</b>	<b>(8,019,719)</b>	<b>(6,515,266)</b>	<b>(6,570,847)</b>
<b>Net result for the period</b>	<b>3,514,150</b>	<b>2,074,106</b>	<b>2,472,428</b>



## 12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	50,000	2,368	30,000
- Other funds	500	856	10,000
Other interest revenue (refer note 1b)	51,000	56,685	72,500
	101,500	59,909	112,500
<b>(a) Other revenue</b>			
Reimbursements and recoveries	30,451	105,460	35,135
	30,451	105,460	35,135
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	65,000	46,000	46,000
Other services	0	10,078	0
	65,000	56,078	46,000
<b>(c) Interest expenses (finance costs)</b>			
Interest expense on lease liabilities	0	697	112
	0	697	112
<b>(d) Write offs</b>			
General rate	200,000	2,161	201,191
	200,000	2,161	201,191
<b>(e) Low Value lease expenses</b>			
Office equipment	0	0	4,488
	0	0	4,488

## 13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>Shire President - Cr Greg Dwyer</b>			
President's allowance	19,864	19,826	19,864
Meeting attendance fees	19,410	19,448	19,410
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	3,574	8,202	3,574
	43,948	48,576	43,948
<b>Deputy Shire President - Cr Ian Baird</b>			
Deputy President's allowance	4,966	4,966	4,966
Meeting attendance fees	9,410	9,410	9,410
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	3,571	945	3,571
	19,047	16,421	19,047
<b>Cr Jill Dwyer</b>			
Meeting attendance fees	9,410	9,410	9,410
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	3,571	343	3,571
	14,081	10,853	14,081
<b>Cr Justin Lee</b>			
Meeting attendance fees	0	3,137	9,410
Annual allowance for ICT expenses	0	367	1,100
Travel and accommodation expenses	0	0	3,571
	0	3,504	14,081
<b>Cr Keith Mader</b>			
Meeting attendance fees	0	3,137	9,410
Annual allowance for ICT expenses	0	367	1,100
Travel and accommodation expenses	0	2,983	3,571
	0	6,487	14,081
<b>Cr Rohan (Scott) Baird</b>			
Meeting attendance fees	9,410	9,410	9,410
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	3,571	3,310	3,571
	14,081	13,820	14,081
<b>Cr Vashti Ashwin</b>			
Meeting attendance fees	0	0	9,410
Annual allowance for ICT expenses	0	0	1,100
Travel and accommodation expenses	0	0	3,571
	0	0	14,081
<b>Cr Sudhir</b>			
Meeting attendance fees	9,410	6,273	0
Annual allowance for ICT expenses	1,100	733	0
Travel and accommodation expenses	3,571	0	0
	14,081	7,006	0
<b>Cr Andrew Tucker</b>			
Meeting attendance fees	9,410	6,273	0
Annual allowance for ICT expenses	1,100	733	0
Travel and accommodation expenses	3,571	0	0
	14,081	7,006	0
<b>Cr Paul Warner</b>			
Meeting attendance fees	9,410	6,273	0
Annual allowance for ICT expenses	1,100	733	0
Travel and accommodation expenses	3,571	1,099	0
	14,081	8,105	0
<b>Total Elected Member Remuneration</b>	133,400	121,778	133,400
President's allowance	19,864	19,826	19,864
Deputy President's allowance	4,966	4,966	4,966
Meeting attendance fees	75,870	72,771	75,870
Annual allowance for ICT expenses	7,700	7,333	7,700
Travel and accommodation expenses	25,000	16,882	25,000
	133,400	121,778	133,400

## 14. FEES AND CHARGES

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	12,305	13,835	10,800
Law, order, public safety	150	430	150
Health	300	150	300
Housing	45,380	52,426	37,880
Community amenities	17,200	11,440	25,885
Recreation and culture	500	1,382	500
Economic services	166,000	205,745	131,500
Other property and services	250	1,111	250
	<b>242,085</b>	<b>286,519</b>	<b>207,265</b>

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

# SHIRE OF MENZIES



## FEES AND CHARGES

2022/2023

OCM 31 March 2022

## 2022/2023 FEES AND CHARGES

<b>GENERAL</b>		
Photocopying - per A4 sheet	\$ 0.60	inc GST
Photocopying - per A3 sheet	\$ 0.85	inc GST
Council Meeting Agenda - hard copy. Free at Council Meeting or on website)	\$ 15.40	inc GST
Council Minutes - hard copy with attachments. (Free on website)	\$ 15.40	inc GST
Council Minutes - hard copy without attachments. (Free on website)	\$ 5.15	inc GST
Rate Refund Admin Fee - per assessment	\$ 25.65	inc GST
Laminating - A4 colour per sheet	\$ 3.60	inc GST
Laminating - A3 colour per sheet	\$ 4.50	inc GST
Orders & Requisitions - per assessment	\$ 66.65	inc GST
Rate Enquiry Fee - per assessment (1-3 enquiries)	\$ 15.40	inc GST
Rate Enquiry Fee - per half hour - bulk enquiries (minimum charge)	\$ 41.00	inc GST
Rate Title Search - for recovery of outstanding rates	\$ 41.00	inc GST
Gravel from Shire pits - per tonne	\$ 0.20	inc GST
Water from Standpipe - per 1,000 litres	\$ 15.40	inc GST
Unleaded Fuel - Price per litre	\$ 3.00	inc GST
Telescope Hire - Per day	\$ 50.00	inc GST
Telescope Bond	\$ 100.00	inc GST
Towing services (i.e. Lake Ballard to Menzies or Kalgoorlie) per Klm (inc return)	\$ 10.00	inc GST
Shire of Menzies License Plate Fee	\$ 225.00	inc GST
<b>ROOM FOR HIRE</b>		
Room Hire Town Hall - per day - alcohol consumed - \$250 bond	\$ 82.00	inc GST
Room Hire Lady Shenton - per day - alcohol consumed - \$250 bond	\$ 82.00	inc GST
Room Hire Town Hall - per day - no alcohol consumed - \$100 bond	\$ 82.00	inc GST
Room Hire Lady Shenton- per day - no alcohol consumed - \$100 bond	\$ 82.00	inc GST
Room Hire Town Hall - per day - Community purpose - \$100 bond	Free	
Room Hire Lady Shenton - per day - Community purpose - \$100 bond	Free	
Room Hire - Ngalipaku Building (Youth Centre) Community Group (no alcohol)	\$ 35.00	inc GST
Room Hire - Ngalipaku Building (Youth Centre) General (no alcohol)	\$ 60.00	inc GST
Kitchen Hire - Per Hour	\$ 30.00	inc GST
Cleaning Bond - for all room facility hire	\$ 200.00	inc GST
Cleaning Charges - in excess of Bond - Per Hour	\$ 35.00	inc GST
<b>WASTE</b>		
Domestic Refuse Removal - first bin, per annum (issued with rates notice)	\$ 143.50	GST Free
Domestic Refuse Removal - second bin or non rateable properties	\$ 158.90	plus GST
Non Residential Property - 240lt Bin Service (per service)	\$ 172.20	inc GST
Commercial Premises Tip Fee - per annum	\$ 943.00	inc GST
Commercial Waste (per tonne)	\$ 45.35	inc GST
Containers 200L Drums (per tonne) washed and cleaned only	\$ 45.35	inc GST
Asbestos (per tonne)	\$ 78.40	inc GST
Additional fee for waste generated outside Menzies Shire (per tonne)	\$ 175.00	inc GST
Commercial tyres and conveyor belts (per tonne) - local business	\$ 256.25	inc GST
Commercial tyres and conveyor belts (per tonne)-business based outside Menzies	\$ 363.90	inc GST

## 2022/2023 FEES AND CHARGES

<b>PRIVATE WORKS (MUST BE APPROVED BY CEO)</b>		
Grader Hire - per hour	\$ 229.60	inc GST
Roller - per hour	\$ 248.05	inc GST
Mack Truck & Side Tipper Trailer Hire - per hour	\$ 198.85	inc GST
Mack Truck & Trailer Hire - per hour	\$ 250.10	inc GST
Light Truck - Hino - per hour	\$ 127.10	inc GST
Backhoe - per hour	\$ 123.00	inc GST
Loader - John Deere - per hour	\$ 132.20	inc GST
Mack Truck & Water Cart Hire - per hour	\$ 250.10	inc GST
Skid Steer (Caterpillar) - per hour	\$ 101.45	inc GST
Forklift (Komatsu) - per hour	\$ 100.00	inc GST
Excavator (Komatsu) - per hour	\$ 100.00	inc GST
Labour hire - per hour	\$ 56.40	inc GST
Whipper Snipper - per hour	\$ 71.75	inc GST
Lawn Mower - per hour	\$ 65.60	inc GST
<i>Please Note - no dry hire of machinery</i>		
<b>SULLAGE/WASTE REMOVAL</b>		
Oil - no charges if delivered to Menzies Shire Depot	\$ -	
Sewerage deposited in Sewer Ponds - per litre	\$ 0.05	inc GST
<b>BUS HIRE</b>		
First 100km	\$ 102.50	inc GST
Over 100km - per km rate	\$ 0.90	inc GST
Bond	\$ 205.00	inc GST
Cleaning if required - per hour	\$ 35.90	inc GST
If fuel tank empty - per litre	\$ 3.00	inc GST
Community/medical use for sponsored medical services	Free	
<b>CARAVAN PARK</b>		
* 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."		
Non-Powered Site - Day Rate*	\$ 22.55	inc GST
Non-Powered Site - Weekly Rate*	\$ 102.50	inc GST
Powered Site - Day Rate*	\$ 30.75	inc GST
Additional Fee per day for caravans with more than 4 people over the age of 5	\$ 5.15	inc GST
Powered Site - Weekly Rate*	\$ 169.15	inc GST
Chalet - 2 bedrooms 29 Shenton St & 12A & 12B Walsh St	\$ 128.15	inc GST
Chalet - additional days	\$ 71.75	inc GST
Chalet - Bond - Refundable by bank deposit	\$ 153.75	GST Free
Caravan Park Cabins Per Night	\$ 180.40	inc GST
Caravan Park Cabins Extra Nights	\$ 112.75	inc GST
Caravan Park Cabins- Bond - Refundable by bank deposit	\$ 205.00	GST Free
Showers - per person	\$ 5.15	inc GST
Washing Machine - per load	\$ 3.00	inc GST
Dryer - per load	\$ 3.00	inc GST
Water - Caravan Park - Price per litre	\$ 1.00	inc GST

## 2022/2023 FEES AND CHARGES

<b>STAFF HOUSING RENTAL</b>		
Housing Rental - per week. Category 1 - Separate House - 4 bed 2 bath	\$ 102.50	GST Free
Housing Rental - per week. Category 2 - Separate House - 3 bed 2 bath	\$ 82.00	GST Free
Housing Rental - per week. Category 3 - Duplex - 2 bed 1 bath	\$ 51.25	GST Free
Housing Rental - per week. Category A - Furnished or Semi-Furnished.	\$ 20.50	GST Free
Housing Rental - per tenancy. Category B - Pet Bond.	\$ 102.50	GST Free
<b>INTERNET USE (for use of computers at Menzies Visitor Centre)</b>		
15 Minutes	\$ 1.55	inc GST
30 Minutes	\$ 3.10	inc GST
45 Minutes	\$ 4.60	inc GST
60 Minutes	\$ 6.15	inc GST
Full Day Usage	\$ 20.50	inc GST
<b>INTERNET USE (for use of computers at Community Resource Centre)</b>		
Use of Community Resource Centre computers	Free	
<b>Wi-Fi USE - Vouchers for Public Usage</b>		
Guests at the Caravan Park	Free	
General Public 24 Hour W-Fi Internet Access	Free	
<b>ADVERTISING IN MENZIES MATTERS</b>		
Quarter Page - per issue	\$ 5.15	inc GST
Half Page - per issue	\$ 10.25	inc GST
Whole Page - per issue	\$ 20.50	inc GST
<b>COMMUNITY POST BOX LEASE</b>		
Small Box - per annum	\$ 25.00	inc GST
Large Box - per annum	\$ 50.00	inc GST
<b>DOG FEES AND CHARGES - STATUTORY (DOG ACT, 1976)</b>		
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	Free	
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
Impounded Dog - Sustenance and maintenance Fee per day	\$ 20.00	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>		

**2022/2023 FEES AND CHARGES**

<b>CAT FEES AND CHARGES - STATUTORY (CAT REGULATIONS 2012)</b>		
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
<b>HEALTH</b>		
Lodging House Licence Per Annum	\$ 230.65	GST Free
Lodging House New Registration	\$ 128.15	GST Free
Eating House Application	\$ 123.00	GST Free
Notification of New Food Business	\$ 56.40	GST Free
Registration Fee of New Food Business	\$ 153.75	GST Free
Low Risk Food Business Registration Renewal - Annual	\$ 123.00	GST Free
Medium Risk Food Business Registration Renewal - Annual	\$ 240.90	GST Free
Request for Inspection/Service/Advise - Per Hour	\$ 133.25	inc GST
<b>STATUTORY - HEALTH ACT, 1911</b>		
Septic Tank Application Fee	\$ 118.00	GST Free
Septic Tank Installation Fee	\$ 118.00	inc GST
Septic Tank Inspection Fee	\$ 40.00	inc GST



**2022/2023 FEES AND CHARGES**

<b>TOWN PLANNING</b>		
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

**2022/2023 FEES AND CHARGES**

<b>BUILDING FEES</b>					
<b>Building Act 2011 - Fees and Levies</b>					
Item	Building Classification	Multiplier	Trigger	Minimum or Set Fee	Application Fee
Certified Application for a Building Permit	1a & 10	0.19%	\$ 48,421	\$ 110.00	GST Free
Certified Application for a Building Permit	1b, 2 - 9	0.09%	\$ 102,222	\$ 110.00	GST Free
Uncertified Building Application	1a & 10	0.32%	\$ 28,750	\$ 110.00	GST Free
Demolition Permit	1a & 10	-	Fixed	\$ 110.00	GST Free
Demolition Permit	1b, 2 - 9	Per storey	Per Storey	\$ 110.00	GST Free
Extend Time which an Occupancy Permit or Building Approval Certificate has Effect	-	-	Fixed	\$ 110.00	GST Free
Occupancy Permit - Completed Building	-	-	Fixed	\$ 110.00	GST Free
Temporary Occupancy Permit - Incomplete Building	-	-	Fixed	\$ 110.00	GST Free
Modification of an Occupancy Permit	-	-	Fixed	\$ 110.00	GST Free
Occupancy Permit for a Permanent Change to Classification	-	-	Fixed	\$ 110.00	GST Free
Occupancy Permit - Unauthorised Works	-	0.18%	\$ 51,111	\$ 110.00	GST Free
Replace Occupancy Permit for Existing Building			Fixed	\$ 110.00	GST Free
Building Approval Certificate - Unauthorised Building Work	-	0.38%	\$ 24,210	\$ 110.00	GST Free
Building Approval Certificate for Existing Building - Authorised Building Work	-	-	Fixed	\$ 110.00	GST Free
<b>Building Services Levy (BSL) - (Former Builders Registration Board Levy - BRB)</b>					
Item	Building Classification	Value/Quantity		Minimum or Set Fee	
Building Commission Levy (old BRB) under \$45,000	All			\$ 61.65	
Building Commission Levy (old BRB) over \$45,000	All	Value of work x 0.137%			
Building Commission Levy (Unauthorised works ) under \$45,000	All			\$ 123.30	
Building Commission Levy (Unauthorised works) over \$45,000	All	Value of works x 0.274%			
Demolition Permit Application Residential	All			\$ 61.65	
Demolition Permit Application Commercial	All	per storey		\$ 61.65	
Demolition Licence	All	-	= < \$45000	\$ 61.65	
Occupancy Permit Application New Building Work	All	-	Fixed	\$ 61.65	
Occupancy Permit Unauthorised Building Work	All	Value of works x 0.18%		\$ 123.30	
Building Approval Certificate	All			\$ 61.65	
Building Approval Certificate Unauthorised Work	All	Value of works x 0.38%		\$ 61.65	
Authorised Building Work \$45,000 or under	All	-	= < \$45000	\$ 61.65	
<b>Construction Training Fund (CTF) - (Former BCITF Levy)</b>					
Item	Building Classification	Multiplier	Trigger	Minimum or Set Fee	
CTF Levy (old BCITF) over \$20,000	All	Value of work x 0.2%		-	

**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.