



Shire of Mukinbudin

ANNUAL BUDGET

For the Period Ending 30 June 2024

Proposed for Adoption 24th August 2023

SHIRE OF MUKINBUDIN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

SHIRE OF MUKINBUDIN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue				
Rates	2(a)	\$ 1,587,770	\$ 1,486,777	\$ 1,489,109
Grants, subsidies and contributions	10	443,841	2,904,719	843,999
Fees and charges	14	835,413	838,849	717,012
Interest revenue	11(a)	70,057	23,033	19,496
Other revenue	11(b)	86,340	217,474	78,350
		3,023,421	5,470,852	3,147,966
Expenses				
Employee costs		(1,530,403)	(1,425,334)	(1,543,943)
Materials and contracts		(1,654,614)	(1,256,322)	(1,357,952)
Utility charges		(244,384)	(223,908)	(218,144)
Depreciation	6	(1,970,678)	(1,926,059)	(1,955,950)
Finance costs	11(d)	(30,283)	(40,138)	(38,861)
Insurance		(166,101)	(143,355)	(144,962)
Other expenditure		(117,840)	(113,088)	(126,365)
		(5,714,303)	(5,128,204)	(5,386,177)
		(2,690,882)	342,648	(2,238,211)
Capital grants, subsidies and contributions	10	1,933,581	1,112,274	1,311,232
Profit on asset disposals	5	44,000	30,680	52,527
Loss on asset disposals		0	(128,834)	(112,325)
		1,977,581	1,014,120	1,251,434
Net result for the period		(713,301)	1,356,768	(986,777)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Nil				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(713,301)	1,356,768	(986,777)

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

SHIRE OF MUKINBUDIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

CASH FLOWS FROM OPERATING ACTIVITIES

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Receipts				
Rates		\$ 1,589,625	\$ 1,483,128	\$ 1,491,124
Grants, subsidies and contributions		421,796	2,934,876	834,744
Fees and charges		835,413	838,849	717,012
Interest revenue		70,057	23,033	19,496
Goods and services tax received		276,281	282,524	343,483
Other revenue		86,340	217,474	78,350
		3,279,512	5,779,884	3,484,209
Payments				
Employee costs		(1,530,403)	(1,421,889)	(1,543,943)
Materials and contracts		(1,631,674)	(1,246,729)	(1,270,242)
Utility charges		(244,384)	(223,908)	(218,144)
Finance costs		(30,283)	(40,138)	(38,861)
Insurance		(166,101)	(143,355)	(144,962)
Goods and services tax paid		(276,281)	(276,281)	(343,483)
Other expenditure		(117,840)	(113,088)	(126,365)
		(3,996,966)	(3,465,388)	(3,686,000)
Net cash provided by (used in) operating activities	4	(717,454)	2,314,496	(201,791)

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(1,727,128)	(374,325)	(730,755)
Payments for construction of infrastructure	5(b)	(2,485,505)	(1,477,651)	(1,782,179)
Capital grants, subsidies and contributions		1,923,076	1,002,283	1,085,992
Proceeds from sale of land held for resale	5(c)	0	18,182	0
Proceeds from sale of property, plant and equipment	5(a)	688,000	152,702	212,181
Net cash provided by (used in) investing activities		(1,601,557)	(678,809)	(1,214,761)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(111,442)	(171,328)	(175,923)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(113,419)	0
Proceeds from new borrowings	7(a)	0	0	90,000
Net cash provided by (used in) financing activities		(111,442)	(284,747)	(85,923)
Net increase (decrease) in cash held		(2,430,453)	1,350,940	(1,502,475)
Cash at beginning of year		3,195,968	1,845,028	1,793,401
Cash and cash equivalents at the end of the year	4	765,515	3,195,968	290,926

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

SHIRE OF MUKINBUDIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	2(a)	\$ 1,571,120	\$ 1,468,798	\$ 1,471,113
Rates excluding general rates	2(a)	16,650	17,979	17,996
Grants, subsidies and contributions	10	443,841	2,904,719	843,999
Fees and charges	14	835,413	838,849	717,012
Interest revenue	11(a)	70,057	23,033	19,496
Other revenue	11(b)	86,340	217,474	78,350
Profit on asset disposals	5	44,000	30,680	52,527
		3,067,421	5,501,532	3,200,493
Expenditure from operating activities				
Employee costs		(1,530,403)	(1,425,334)	(1,543,943)
Materials and contracts		(1,654,614)	(1,256,322)	(1,357,952)
Utility charges		(244,384)	(223,908)	(218,144)
Depreciation	6	(1,970,678)	(1,926,059)	(1,955,950)
Finance costs	11(d)	(30,283)	(40,138)	(38,861)
Insurance		(166,101)	(143,355)	(144,962)
Other expenditure		(117,840)	(113,088)	(126,365)
Loss on asset disposals	5	0	(128,834)	(112,325)
		(5,714,303)	(5,257,038)	(5,498,502)
Non-cash amounts excluded from operating activities	3(b)	1,929,415	2,025,788	2,017,164
Amount attributable to operating activities		(717,467)	2,270,282	(280,845)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	1,933,581	1,112,274	1,311,232
Proceeds from disposal of assets	5	688,000	170,884	212,181
		2,621,581	1,283,158	1,523,413
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(1,727,128)	(374,325)	(730,755)
Payments for construction of infrastructure	5(b)	(2,485,505)	(1,477,651)	(1,782,179)
		(4,212,633)	(1,851,976)	(2,512,934)
Amount attributable to investing activities		(1,591,052)	(568,818)	(989,521)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	0	0	90,000
Transfers from reserve accounts	8(a)	390,010	86,420	95,000
		390,010	86,420	185,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(111,442)	(171,328)	(175,923)
Transfers to reserve accounts	8(a)	(330,215)	(654,056)	(157,783)
		(441,657)	(825,384)	(333,706)
Amount attributable to financing activities		(51,647)	(738,964)	(148,706)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	2,360,166	1,397,666	1,419,072
Amount attributable to operating activities		(717,467)	2,270,282	(280,845)
Amount attributable to investing activities		(1,591,052)	(568,818)	(989,521)
Amount attributable to financing activities		(51,647)	(738,964)	(148,706)
Surplus or deficit at the end of the financial year	3	0	2,360,166	0

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

**SHIRE OF MUKINBUDIN
FOR THE YEAR ENDED 30 JUNE 2024
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1(a) BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

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 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
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST 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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
GRV - Residential	Gross rental valuations	0.191780	154	1,153,508	221,220	2,000	500	223,720	212,323	214,321
GRV - Vacant	Gross rental valuations	0.191780	0	0	0	0	0	0	767	2,948
Non Rateable	Gross rental valuations	0.000000	107	163,200	0	0	0	0	0	0
UV - Rural	Unimproved valuations	0.019769	218	65,865,500	1,302,095	0	0	1,302,095	1,216,885	1,216,884
UV - Mining	Unimproved valuation	0.019769	0	0	0	0	0	0	0	0
Total general rates			479	67,182,208	1,523,315	2,000	500	1,525,815	1,429,975	1,434,153
(ii) Minimum payment										
		\$								
GRV - Residential	Gross rental valuations	455	18	13,624	8,190	0	0	8,190	7,920	7,920
GRV - Vacant	Gross rental valuations	455	9	2,978	4,095	0	0	4,095	3,080	3,080
UV - Rural	Unimproved valuations	635	31	360,100	19,685	0	0	19,685	18,290	18,290
UV - Mining	Unimproved valuation	635	21	159,905	13,335	0	0	13,335	9,533	7,670
Total minimum payments			79	536,607	45,305	0	0	45,305	38,823	36,960
Total general rates and minimum payments										
			558	67,718,815	1,568,620	2,000	500	1,571,120	1,468,798	1,471,113
(iv) Ex-gratia rates										
		\$								
CBH receival bins	Tonnage	0.052275		318,521	16,650	0	0	16,650	17,979	17,996
Total ex-gratia rates				318,521	16,650	0	0	16,650	17,979	17,996
					1,585,270	2,000	500	1,587,770	1,486,777	1,489,109
Total rates					1,585,270	2,000	500	1,587,770	1,486,777	1,489,109

The Shire did not raise specified area rates for the year ended 30th June 2024.

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

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 9 October 2023 or 35 days after the date of issue appearing on the rate notice, whichever is the later.

Option 2 (Four Instalments)

First instalment to be made on or before 9 October 2023 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;
 Second instalment to be made on or before 11 December 2023 or 2 months after the first instalment, whichever is the later;
 Third instalment to be made on or before 12 February 2024 or 2 months after the second instalment, whichever is the later; and
 Fourth instalment to be made on or before 12 April 2024 or 2 months after the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	9/10/2023	0	0.00%	11.00%
Option two				
First instalment	9/10/2023	0	0.00%	11.00%
Second instalment	11/12/2023	20	5.50%	11.00%
Third instalment	12/02/2024	20	5.50%	11.00%
Fourth instalment	12/04/2024	20	5.50%	11.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,000	1,515	2,000
Instalment plan interest earned	2,000	1,965	2,000
Interest on ESL	200	116	200
Unpaid rates and service charge interest earned	3,000	2,640	3,000
	7,200	6,236	7,200

**SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2024.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

		2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	Note	\$	\$	\$
Current assets				
Cash and cash equivalents	4	765,515	3,195,968	290,926
Financial assets		773,413	773,413	711,622
Receivables		65,673	67,528	66,163
Inventories		2,906	10,791	966
Other assets		30,931	30,931	30,584
		1,638,438	4,078,631	1,100,261
Less: current liabilities				
Trade and other payables		(263,603)	(248,548)	(273,525)
Contract liabilities		(33,996)	(56,041)	(16,616)
Capital grant/contribution liability		(102,836)	(113,341)	(25,439)
Long term borrowings	7	0	(111,442)	1
Employee provisions		(166,585)	(166,585)	(155,425)
		(567,020)	(695,957)	(471,004)
Net current assets		1,071,418	3,382,674	629,257
Less: Total adjustments to net current assets	3(c)	(1,071,418)	(1,022,508)	(629,257)
Net current assets used in the Rate Setting Statement		0	2,360,166	0

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5	(44,000)	(30,680)	(52,527)
Less: Movement in liabilities associated with restricted cash		2,737	1,575	1,416
Add: Loss on asset disposals	5	0	128,834	112,325
Add: Depreciation	6	1,970,678	1,926,059	1,955,950
Non cash amounts excluded from operating activities		1,929,415	2,025,788	2,017,164

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts	8	(1,219,464)	(1,279,259)	(774,406)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	111,442	(1)
- Current portion of employee benefit provisions held in reserve		148,046	145,309	145,150
Total adjustments to net current assets		(1,071,418)	(1,022,508)	(629,257)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the 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 becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cash at bank and on hand	765,515	3,195,968	290,926
Total cash and cash equivalents	765,515	3,195,968	290,926
Held as			
- Unrestricted cash and cash equivalents	3(a) 182,632	2,520,740	186,087
- Restricted cash and cash equivalents	3(a) 582,883	675,228	104,839
	765,515	3,195,968	290,926
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	582,883	675,228	104,839
- Restricted financial assets at amortised cost - term deposits	3(a) 773,413	773,413	711,622
	1,356,296	1,448,641	816,461
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Financially backed reserves	8 1,219,464	1,279,259	774,406
Contract liabilities	33,996	56,041	16,616
Unspent capital grants, subsidies and contribution liabilities	102,836	113,341	25,439
	1,356,296	1,448,641	816,461
Reconciliation of net cash provided by operating activities to net result			
Net result	(713,301)	1,356,768	(986,777)
Depreciation	6 1,970,678	1,926,059	1,955,950
(Profit)/loss on sale of asset	5 (44,000)	98,154	59,798
(Increase)/decrease in receivables	1,855	(2,207)	2,015
(Increase)/decrease in inventories	7,885	(10,242)	5,205
(Increase)/decrease in other assets	0	(15,171)	0
Increase/(decrease) in payables	15,055	38,451	82,505
Increase/(decrease) in contract liabilities	(22,045)	34,958	(9,255)
Increase/(decrease) in unspent capital grants	(10,505)	(109,991)	(225,240)
Capital grants, subsidies and contributions	(1,923,076)	(1,002,283)	(1,085,992)
Net cash from operating activities	(717,454)	2,314,496	(201,791)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Land - freehold land	7,000	0	0	0	0	25,000	29,091	4,091	12,500	0	0	0
Buildings - non-specialised	500,000	500,000	500,000	0	49,684	0	0	0	25,000	0	0	0
Buildings - specialised	320,424	0	0	0	190,552	128,334	0	(128,334)	283,255	114,979	18,181	(96,798)
Furniture and equipment	6,500	0	0	0	6,406	0	0	0	10,000	0	0	0
Plant and equipment	518,204	144,000	188,000	44,000	127,683	112,641	123,611	10,970	400,000	157,000	194,000	37,000
Work in Progress	375,000	0	0	0	0	0	0	0	0	0	0	0
Total	1,727,128	644,000	688,000	44,000	374,325	265,975	152,702	(113,273)	730,755	271,979	212,181	(59,798)
(b) Infrastructure												
Infrastructure - roads	1,563,931	0	0	0	1,244,164	0	0	0	1,291,720	0	0	0
Infrastructure - footpaths	230,000	0	0	0	0	0	0	0	50,000	0	0	0
Infrastructure - park & oval	50,000	0	0	0	51,610	0	0	0	26,400	0	0	0
Infrastructure - other	337,174	0	0	0	181,877	0	0	0	414,059	0	0	0
Work in Progress	304,400	0	0	0	0	0	0	0	0	0	0	0
Total	2,485,505	0	0	0	1,477,651	0	0	0	1,782,179	0	0	0
(c) Land held for resale												
Cost of acquisition	0	0	0	0	0	3,063	18,182	15,119	0	0	0	0
Total	0	0	0	0	0	3,063	18,182	15,119	0	0	0	0
Total	4,212,633	644,000	688,000	44,000	1,851,976	269,038	170,884	(98,154)	2,512,934	271,979	212,181	(59,798)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - park & oval
Infrastructure - other
Right of use - furniture and fittings

By Program

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

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
	77,157	75,410	46,288
	217,536	212,611	115,233
	14,765	14,431	20,203
	80,410	78,589	125,418
	1,394,336	1,362,767	1,458,674
	38,237	37,371	39,298
	39,155	38,268	34,884
	109,082	106,612	112,546
	0	0	3,406
	1,970,678	1,926,059	1,955,950
	616	614	672
	13,339	13,347	32,761
	40,311	40,245	31,913
	76,218	76,260	43,800
	3,460	3,462	2,060
	218,075	218,372	180,540
	1,439,562	1,415,964	1,525,547
	46,563	47,037	25,578
	132,534	110,758	113,079
	1,970,678	1,926,059	1,955,950

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal	Budget	Budget	Principal	Principal	Actual	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Principal	Principal
				1 July 2023	New Loans	Repayments	outstanding 30 June 2024	Repayments	1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments	1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Child Care Centre	125	WATC*	1.96%	158,424	0	(12,409)	146,015	(4,133)	170,594	0	(12,170)	158,424	(5,066)	170,594	0	(12,170)	158,424	(4,454)
8 Gimlett Way	124	WATC*	3.02%	152,578	0	(25,904)	126,674	(5,386)	177,717	0	(25,139)	152,578	(6,961)	177,717	0	(25,139)	152,578	(6,327)
GROH Houses	126	WATC*	1.96%	602,013	0	(47,156)	554,857	(15,703)	648,258	0	(46,245)	602,013	(19,253)	648,257	0	(46,245)	602,012	(16,928)
Mukinbudin Cafe	119	WATC*	5.19%	44,919	0	(10,382)	34,537	(2,515)	54,782	0	(9,863)	44,919	(3,302)	54,781	0	(9,863)	44,918	(3,094)
Loan 127 - Caravan Park House, 22 Earl Drive	127	WATC*	1.70%	101,872	0	(7,448)	94,424	(2,231)	109,207	0	(7,335)	101,872	(2,778)	109,207	0	(7,335)	101,872	(2,394)
Skid Steer MBL 1724	120	WATC*	4.57%	8,143	0	(8,143)	(0)	(315)	15,925	0	(7,782)	8,143	(807)	15,924	0	(7,782)	8,142	(740)
Grader MBL 95	121	WATC*	2.78%	0	0	0	0	0	38,886	0	(38,886)	0	(1,220)	38,886	0	(38,886)	0	(2,070)
Roller MBL 811	122	WATC*	2.78%	0	0	0	0	0	21,158	0	(21,158)	0	(664)	21,159	0	(21,158)	1	(549)
Tractor MBL 244	123	WATC*	3.32%	0	0	0	0	0	2,750	0	(2,750)	0	(87)	2,750	0	(2,750)	0	(62)
Loan 128 - Truck DAF Replacement	128	WATC*	5.27%	0	0	0	0	0	0	0	0	0	0	0	90,000	(4,595)	85,405	(2,243)
				1,067,948	0	(111,442)	956,506	(30,283)	1,239,276	0	(171,328)	1,067,948	(40,138)	1,239,275	90,000	(175,923)	1,153,352	(38,861)

* WA Treasury Corporation

All borrowing repayments will be financed by general purpose revenue.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	250,000	250,000	250,000
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	(3,581)	0
Total amount of credit unused	255,000	251,419	255,000
Loan facilities			
Loan facilities in use at balance date	956,506	1,067,948	1,153,352

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave Reserve	145,309	2,737	0	148,046	143,734	1,575	0	145,309	143,734	1,416	0	145,150
(b) Plant Reserve	270,971	105,230	(200,000)	176,201	127,500	143,471	0	270,971	127,500	31,280	0	158,780
(c) Building & Residential Land Reserve	214,781	34,230	(53)	248,958	212,262	49,239	(46,720)	214,781	212,262	2,130	(50,000)	164,392
(d) Senior Housing Reserve	33,567	750	0	34,317	33,203	364	0	33,567	33,204	360	0	33,564
(e) Swimming Pool Reserve	141,903	22,740	0	164,643	160,002	21,601	(39,700)	141,903	160,002	21,570	(45,000)	136,572
(f) Transport Infrastructure Reserve	207,589	3,990	(189,957)	21,622	32,236	175,353	0	207,589	32,236	360	0	32,596
(g) White St & Lansdell St JV Reserve	2,715	5,255	0	7,970	2,686	29	0	2,715	2,685	667	0	3,352
(h) Community Hub Reserve	100,773	151,990	0	252,763	0	100,773	0	100,773	0	100,000	0	100,000
(i) CRC Reserve	161,651	3,240	0	164,891	0	161,651	0	161,651	0	0	0	0
(j) Cruickshank Rd JV Reserve	0	53	0	53	0	0	0	0	0	0	0	0
	1,279,259	330,215	(390,010)	1,219,464	711,623	654,056	(86,420)	1,279,259	711,623	157,783	(95,000)	774,406

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	To fund annual and long service leave requirements.
(b) Plant Reserve	Ongoing	To be used for the renewal, upgrade or purchase of new or used mobile plant and vehicles.
(c) Building & Residential Land Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction of new buildings and associated infrastructure, to assist finance of building loans, future expansion and land development, and proceeds from the sale of subdivision blocks.
(d) Senior Housing Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction of additional Aged Units and their maintenance. The surplus/deficit after rent and maintenance has been carried out for the financial year is to be transferred into/from (if required) the reserve.
(e) Swimming Pool Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction for the Swimming Pool and associated infrastructure. \$20,000 per year plus interest is to be transferred to this reserve.
(f) Transport Infrastructure Reserve	Ongoing	To be used fund fund Transport Infrastructure and associated drainage construction and maintenance works.
(g) White St & Lansdell St JV Reserve	Ongoing	To be used for the renewal, upgrade, replacement and maintenance of Joint Venture Houses at 6 Lansdell St and 12 White St and construction of addition Joint Venture Family Housing.
(h) Community Hub Reserve	Ongoing	To fund the construction of facilities to establish and then operate a Community Hub.
(i) CRC Reserve	Ongoing	To fund Community Resource Centre Operational and Capital expenses.
(j) Cruickshank Rd JV Reserve	Ongoing	To be used for the renewal, upgrade, replacement and maintenance of Joint Venture Units at Lot 8, 42 Cruickshank St and the construction of additional Joint Venture Residential properties.

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	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
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	When rates notice is issued
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
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	Community Resource Centre and history book 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

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

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

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to ensure a safer community.

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

Health

To provide an operational framework for good community health.

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

Education and welfare

To provide appropriate care to the aged and disabled.

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

Housing

To provide adequate staff and community housing.

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

Community amenities

Provide services required by the Community.

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

Recreation and culture

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

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

Transport

To provide effective and efficient transport services to the Community.

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

Economic services

To help promote the shire and improve its economic wellbeing.

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

Other property and services

The provision of private works to the public and the maintenance of cost pools for plant, operating, public works overheads and administration costs

Private Works Operations, plant repairs and operation costs.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	2,500	2,968	0
General purpose funding	1,661,377	1,510,492	1,513,155
Law, order, public safety	7,250	7,297	6,150
Health	200	107	500
Education and welfare	33,200	165,548	8,140
Housing	300,702	275,212	304,226
Community amenities	81,500	80,552	83,675
Recreation and culture	33,758	45,539	34,263
Transport	47,400	19,506	44,400
Economic services	362,818	384,377	281,235
Other property and services	92,875	105,215	80,750
	2,623,580	2,596,813	2,356,494
Grants, subsidies and contributions			
General purpose funding	86,329	2,442,750	515,045
Law, order, public safety	14,229	23,355	21,831
Education and welfare	143,604	122,871	1,000
Community amenities	33,041	48,520	22,048
Recreation and culture	0	1,459	0
Transport	165,638	264,877	272,275
Economic services	300	887	300
Other property and services	700	0	11,500
	443,841	2,904,719	843,999
Capital grants, subsidies and contributions			
Community amenities	44,875	15,125	20,000
Recreation and culture	75,754	186,942	203,231
Transport	1,409,792	809,567	991,448
Economic services	403,160	97,879	96,553
Other property and services	0	2,761	0
	1,933,581	1,112,274	1,311,232
Total Income	5,001,002	6,613,806	4,511,725
Expenses			
Governance	(562,673)	(415,225)	(490,091)
General purpose funding	(126,271)	(104,404)	(115,783)
Law, order, public safety	(80,411)	(78,074)	(100,909)
Health	(108,953)	(79,592)	(92,265)
Education and welfare	(305,536)	(323,003)	(181,164)
Housing	(432,957)	(377,765)	(392,446)
Community amenities	(307,684)	(337,184)	(338,298)
Recreation and culture	(945,722)	(1,003,274)	(1,016,423)
Transport	(2,199,572)	(1,977,765)	(2,247,687)
Economic services	(496,806)	(454,834)	(427,037)
Other property and services	(147,718)	(105,918)	(96,399)
Total expenses	(5,714,303)	(5,257,038)	(5,498,502)
Net result for the period	(713,301)	1,356,768	(986,777)

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
The net result includes as revenues			
	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	24,907	7,959	7,116
- Other funds	39,950	10,353	7,180
Other interest revenue	5,200	4,721	5,200
	70,057	23,033	19,496
(b) Other revenue			
Reimbursements and recoveries	39,240	48,927	28,750
Other	47,100	168,547	49,600
	86,340	217,474	78,350
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	30,000	32,000	33,000
Other services	4,950	0	2,950
	34,950	32,000	35,950
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	30,283	40,138	38,861
	30,283	40,138	38,861
(e) Write offs			
General rate	500	0	2,500
Fees and charges	1,000	207	0
	1,500	207	2,500

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member - Gary Shadbolt			
President's allowance	10,615	10,455	10,455
Meeting attendance fees	4,250	3,752	3,752
Annual allowance for ICT expenses	0	523	523
Annual allowance for travel and accommodation expenses	500	200	500
	15,365	14,930	15,230
Elected member - Romina Nicoletti			
Deputy President's allowance	2,654	2,614	2,614
Meeting attendance fees	4,250	3,752	3,752
Annual allowance for ICT expenses	0	523	523
Annual allowance for travel and accommodation expenses	1,450	1,502	1,450
	8,354	8,391	8,339
Elected member - Geoff Bent			
Meeting attendance fees	4,250	3,752	3,752
Annual allowance for ICT expenses	0	523	523
Annual allowance for travel and accommodation expenses	750	655	750
	5,000	4,930	5,025
Elected member - Callum McGlashan			
Meeting attendance fees	4,250	3,752	3,752
Annual allowance for ICT expenses	0	523	523
Annual allowance for travel and accommodation expenses	200	146	200
	4,450	4,421	4,475
Elected member - Steve Paterson			
Meeting attendance fees	4,250	3,752	3,752
Annual allowance for ICT expenses	0	523	523
	4,250	4,275	4,275
Elected member - Jeff Seaby			
Meeting attendance fees	4,250	3,751	3,752
Annual allowance for ICT expenses	0	523	523
	4,250	4,274	4,275
Elected member - Sandie Ventris			
Meeting attendance fees	4,250	3,751	3,752
Annual allowance for ICT expenses	0	523	523
Annual allowance for travel and accommodation expenses	400	262	400
	4,650	4,536	4,675
Elected member - Ashley Clarke			
Meeting attendance fees	4,250	3,751	3,752
Annual allowance for ICT expenses	0	522	523
	4,250	4,273	4,275
Elected member - Abigail Farina			
Meeting attendance fees	4,250	3,751	3,752
Annual allowance for ICT expenses	0	522	523
Annual allowance for travel and accommodation expenses	700	622	700
	4,950	4,895	4,975
Total Elected Member Remuneration	55,519	54,925	55,544
President's allowance	10,615	10,455	10,455
Deputy President's allowance	2,654	2,614	2,614
Meeting attendance fees	38,250	33,764	33,768
Annual allowance for ICT expenses	0	4,705	4,707
Annual allowance for travel and accommodation expenses	4,000	3,387	4,000
	55,519	54,925	55,544

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. INTERESTS IN JOINT ARRANGEMENTS

(a) Interests in joint arrangements

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

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

MATERIAL ACCOUNTING POLICIES

Interests in joint arrangements

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

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

Interests in joint arrangements (Continued)

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

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

14. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	3,600	1,515	4,600
Law, order, public safety	3,050	3,182	1,950
Health	200	107	500
Education and welfare	33,100	40,227	7,540
Housing	388,902	364,188	359,226
Community amenities	81,500	77,910	83,675
Recreation and culture	33,068	39,379	29,613
Transport	400	591	400
Economic services	270,718	271,487	210,258
Other property and services	20,875	40,263	19,250
	835,413	838,849	717,012

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

Shire of Mukinbudin

Schedule of Fees & Charges - 2023/2024

SERVICE	GST RATE	2023/2024			2022/2023	VARIANCE
		NET	TAX	TOTAL	TOTAL	
LAW, ORDER & SAFETY						
<u>Dog Control (Statutory Fees set by Dog Act and Regulations)</u>						
Unsterilised dog	1 Year	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ -
Unsterilised dog owned by pensioner	1 Year	\$ 25.00	\$ -	\$ 25.00	\$ 25.00	\$ -
Unsterilised dog	3 Years	\$ 120.00	\$ -	\$ 120.00	\$ 120.00	\$ -
Unsterilised dog owned by pensioner	3 Years	\$ 60.00	\$ -	\$ 60.00	\$ 60.00	\$ -
Unsterilised dog	Lifetime	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	\$ -
Unsterilised dog owned by pensioner	Lifetime	\$ 125.00	\$ -	\$ 125.00	\$ 125.00	\$ -
Sterilised dog	1 Year	\$ 20.00	\$ -	\$ 20.00	\$ 20.00	\$ -
Sterilised dog owned by pensioner	1 Year	\$ 10.00	\$ -	\$ 10.00	\$ 10.00	\$ -
Sterilised dog	3 Years	\$ 42.50	\$ -	\$ 42.50	\$ 42.50	\$ -
Sterilised dog owned by pensioner	3 Years	\$ 21.25	\$ -	\$ 21.25	\$ 21.25	\$ -
Sterilised dog	Lifetime	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -
Sterilised dog owned by a pensioner	Lifetime	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ -
Rego dog kept in approved kennel establishment	Per establishment	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ -
Dogs used for droving or tending stock Dog Act 1976 Clause 15 (5)		1/4 of fee otherwise payable				
Registration after 31 May in any year for that registration year		50% of fee otherwise payable				\$ -
Surrender of a dog		10% \$ 46.36	\$ 4.64	\$ 51.00	\$ 51.00	\$ -
Impound & release fee		10% \$ 136.36	\$ 13.64	\$ 150.00	\$ 112.20	\$ 37.80
Sustenance fee	Per day	10% \$ 9.09	\$ 0.91	\$ 10.00	\$ 30.00	-\$ 20.00
Fines		As per regulations				
<u>Cat Control (Statutory Fees set by Cat Act & Regulations)</u>						
Registration of cat	1 Year	\$ 20.00	\$ -	\$ 20.00	\$ 20.00	\$ -
Registration of cat owned by pensioner	1 Year	\$ 10.00	\$ -	\$ 10.00	\$ 10.00	\$ -
Registration of cat	3 Years	\$ 42.50	\$ -	\$ 42.50	\$ 42.50	\$ -
Registration of cat owned by pensioner	3 Years	\$ 21.25	\$ -	\$ 21.25	\$ 21.25	\$ -
Registration of cat	Lifetime	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -
Registration of cat owned by pensioner	Lifetime	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ -
Registration after 31 May in any year for that registration year		50% of fee otherwise payable				\$ -
Annual application for approval or renewal of approval to breed cats (Per cat)		\$ 100.00	\$ -	\$ 200.00	\$ 100.00	\$ 100.00
Hire of cat trap	Per day	10% \$ 9.09	\$ 0.91	\$ 10.00	\$ 25.50	-\$ 15.50
Fines		As per regulations				

Shire of Mukinbudin

Schedule of Fees & Charges - 2023/2024

SERVICE	GST RATE	2023/2024			2022/2023	VARIANCE
		NET	TAX	TOTAL	TOTAL	
HOUSING						
Staff & Community Housing						
<i>* Fees listed for rent are for market value. Staff members get a 50% subsidy on rent unless otherwise stated in contract</i>						
5 Cruickshank Road	Staff Housing - Per employment Contract	\$ 250.00	\$ -	\$ 260.00	\$ 260.00	\$ -
11 Cruickshank Road	GROH - Per lease Agreement		Per Lease Agreement			
15 Cruickshank Road	Staff Housing - Per employment Contract		Per Lease Agreement			
1 Salmon Gum Alley	Staff Housing - Per employment Contract	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ -
4 Salmon Gum Alley	Staff Housing - Per employment Contract		Per Lease Agreement			
12 Salmon Gum Alley	Staff Housing - Per employment Contract		Per Lease Agreement			
8 Lansdell Street	Community Housing	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ -
25A Calder Street	Community Housing	\$ 180.00	\$ -	\$ 180.00	\$ 180.00	\$ -
25B Calder Street	Community Housing	\$ 180.00	\$ -	\$ 180.00	\$ 180.00	\$ -
8 Gimlett Way	GROH - Per lease Agreement		Per Lease Agreement			
12 Gimlett Way	GROH - Per lease Agreement		Per Lease Agreement			
4 Earl Drive	GROH - Per lease Agreement		Per Lease Agreement			
Aged Units						
<i>*Rental listed as discounted amount</i>						
Units 1 & 2 Maddock Street	2 bedrooms	\$ 120.00	\$ -	\$ 120.00	\$ 120.00	\$ -
Unit 3 Maddock Street	2 bedrooms	\$ 120.00	\$ -	\$ 120.00	\$ 120.00	\$ -
Unit 4 Maddock Street	2 bedrooms	\$ 120.00	\$ -	\$ 120.00	\$ 120.00	\$ -
Unit 5 Maddock Street	1 bedroom	\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Unit 6 Maddock Street	1 bedroom	\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Unit 7 Maddock Street	1 bedroom	\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Unit 8 Maddock Street	1 bedroom	\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Unit 9 Maddock Street	2 bedrooms	\$ 120.00	\$ -	\$ 120.00	\$ 120.00	\$ -
Unit 10 Ferguson Street	2 bedrooms	\$ 120.00	\$ -	\$ 120.00	\$ 120.00	\$ -
Shire Independent Living Units						
Unit 11 Ferguson Street	2 bedrooms	\$ 165.00	\$ -	\$ 165.00	\$ 165.00	\$ -
Unit 12 Maddock Street	2 bedrooms	\$ 165.00	\$ -	\$ 165.00	\$ 165.00	\$ -
JV Units						
Unit 1/42 Cruickshank Road	1 bedroom	\$ 155.00	\$ -	\$ 155.00	\$ 145.00	\$ 10.00
Unit 2/42 Cruickshank Road	1 bedroom	\$ 155.00	\$ -	\$ 155.00	\$ 145.00	\$ 10.00
Unit 3/42 Cruickshank Road	2 bedrooms	\$ 140.00	\$ -	\$ 170.00	\$ 160.00	\$ 10.00
Unit 4/42 Cruickshank Road	Staff Housing - Per employment Contract	\$ 140.00	\$ -	\$ 170.00	\$ 160.00	\$ 10.00
JV Family Houses						
12 White Street		\$ 220.00	\$ -	\$ 220.00	\$ 200.00	\$ 20.00
6 Lansdell Street		\$ 220.00	\$ -	\$ 220.00	\$ 200.00	\$ 20.00

Shire of Mukinbudin

Schedule of Fees & Charges - 2023/2024

SERVICE	GST RATE	2023/2024			2022/2023	VARIANCE
		NET	TAX	TOTAL	TOTAL	
COMMUNITY AMENITIES						
Sanitation Charges						
<i>* No pensioner discounts</i>						
Domestic Avon Refuse Collection	Per year - Weekly collection	\$ 215.00	\$ -	\$ 215.00	\$ 200.00	\$ 15.00
Domestic Avon Recycling Collection	Per year - Fortnightly collection	\$ 185.00	\$ -	\$ 185.00	\$ 175.00	\$ 10.00
Commercial Avon Refuse Collection	Per year - Weekly collection	\$ 215.00	\$ -	\$ 215.00	\$ 200.00	\$ 15.00
Commercial Avon Recycling Collection	Per year - Fortnightly collection	\$ 185.00	\$ -	\$ 185.00	\$ 175.00	\$ 10.00
Cemetery Fees						
<i>* Funerals held on a Saturday, Sunday or Public Holiday will be subject to a cost recovery charge.</i>						
Burial	Adult	10% \$ 1,363.64	\$ 136.36	\$ 1,500.00	\$ 1,200.00	\$ 300.00
	Under 18	10% \$ 681.82	\$ 68.18	\$ 750.00	\$ 700.00	\$ 50.00
Burial (2nd Interment)	Adult	10% \$ 1,363.64	\$ 136.36	\$ 1,500.00	\$ 1,200.00	\$ 300.00
	Under 18	10% \$ 681.82	\$ 68.18	\$ 750.00	\$ 700.00	\$ 50.00
Niche Wall Insertion	Single	10% \$ 181.82	\$ 18.18	\$ 200.00	\$ 160.00	\$ 40.00
	Double	10% \$ 363.64	\$ 36.36	\$ 400.00	\$ 190.00	\$ 210.00
Memorial Plaque		10%	At cost		\$ -	\$ -
Monument Fee		10% \$ 90.91	\$ 9.09	\$ 100.00	\$ 33.00	\$ 67.00
Plot Reserve Fee/Niche Wall Reserve Fee (Non refundable/deductible)		10% \$ 90.91	\$ 9.09	\$ 100.00	\$ 51.00	\$ 49.00
Permission for Exhumation		10% \$ 2,272.73	\$ 227.27	\$ 2,500.00	\$ 190.00	\$ 2,310.00
Re-opening of grave for exhumation & re-interment		10% \$ 3,636.36	\$ 363.64	\$ 4,000.00	\$ 1,580.00	\$ 2,420.00
Swimming Pool Entrance Fees						
<i>* Children must be currently attending school to qualify for children's rates;</i>						
<i>** One grandparent/Carer only may be substituted for one Parent/Carer only</i>						
Children Under 2 years			Free		Free	\$ -
Child*		10% \$ 2.27	\$ 0.23	\$ 2.50	\$ 2.50	\$ -
Adult		10% \$ 3.64	\$ 0.36	\$ 4.00	\$ 4.00	\$ -
Senior		10% \$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
Spectator		10% \$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
Season Ticket Family	Maximum of two adults** and up to 4 children*	10% \$ 181.82	\$ 18.18	\$ 200.00	\$ 200.00	\$ -
Season Ticket	Per additional child*	10% \$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Season Ticket Adult		10% \$ 72.73	\$ 7.27	\$ 80.00	\$ 80.00	\$ -
Season Ticket Child*		10% \$ 63.64	\$ 6.36	\$ 70.00	\$ 70.00	\$ -
Season Ticket Senior		10% \$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00	\$ -
After 31 December 1/2 Season ticket available at 50% of Season Cost						

Shire of Mukinbudin

Schedule of Fees & Charges - 2023/2024

SERVICE	GST RATE	2023/2024			2022/2023	VARIANCE	
		NET	TAX	TOTAL	TOTAL		
RECREATION & CULTURE							
Annual Recreation Ground Fees							
Football Club	10%	\$ 2,272.73	\$ 227.27	\$ 2,500.00	\$ 2,384.00	\$ 116.00	
Bowling Club	10%	\$ 2,272.73	\$ 227.27	\$ 2,500.00	\$ 2,384.00	\$ 116.00	
Junior Cricket Club	10%	\$ 190.91	\$ 19.09	\$ 210.00	\$ 200.00	\$ 10.00	
Basketball Club	10%	\$ 1,145.45	\$ 114.55	\$ 1,260.00	\$ 1,200.00	\$ 60.00	
Netball Club	10%	\$ 1,145.45	\$ 114.55	\$ 1,260.00	\$ 1,200.00	\$ 60.00	
Tennis Club	10%	\$ 590.91	\$ 59.09	\$ 650.00	\$ 600.00	\$ 50.00	
Hockey Club	10%	\$ 590.91	\$ 59.09	\$ 650.00	\$ 600.00	\$ 50.00	
Sporting Complex Hire							
<i>*All functions with alcohol - \$500 Bond at CEO's Discretion</i>							
All venue hire	Per day	10%	\$ 227.27	\$ 22.73	\$ 250.00	\$ 200.00	\$ 50.00
	Half day (Up to 5 hours)	10%	\$ 122.73	\$ 12.27	\$ 135.00	\$ -	\$ 135.00
Kitchen only	Per day	10%	\$ 145.45	\$ 14.55	\$ 160.00	\$ 150.00	\$ 10.00
	Half day (Up to 5 hours)	10%	\$ 81.82	\$ 8.18	\$ 90.00	\$ -	\$ 90.00
Memorial Hall Hire							
<i>*All functions with alcohol - \$500 Bond at CEO's Discretion</i>							
All venue hire	Per Day	10%	\$ 136.36	\$ 13.64	\$ 150.00	\$ 150.00	\$ -
	Half day (Up to 5 hours)	10%	\$ 77.27	\$ 7.73	\$ 85.00	\$ -	\$ 85.00
	Mukinbudin High School & Mukinbudin P&C			Free		Free	\$ -
Trestles (Each)	Qty 15	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
Chairs (Each)	Qty 148	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
Railway Station Retail Hire							
All venue hire	Per Day	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ -	\$ 20.00
	Per Month	10%	\$ 227.27	\$ 22.73	\$ 250.00	\$ -	\$ 250.00
Gymnasium							
One Year Membership - Single		10%	\$ 68.18	\$ 6.82	\$ 75.00	\$ 140.00	-\$ 65.00
One Year Membership - Couple		10%	\$ 127.27	\$ 12.73	\$ 140.00	\$ 190.00	-\$ 50.00
Monthly Membership - Single		10%	\$ 45.45	\$ 4.55	\$ 50.00	\$ 20.00	\$ 30.00
Other Cultural Services							
Mukinbudin Early Learning Centre							Per Lease Agreement
Mukinbudin Men's Shed							Per Lease Agreement
Mukinbudin Gallery							Per Lease Agreement
Sandalwood Arts							Per Lease Agreement
Mukinbudin Sunshine Club							Per Lease Agreement

Shire of Mukinbudin

Schedule of Fees & Charges - 2023/2024

SERVICE	GST RATE	2023/2024			2022/2023	VARIANCE	
		NET	TAX	TOTAL	TOTAL		
Events Kit							
<i>* Hire Fees per item per duration (At CEO's discretion)</i>							
<i>** These items are stored at the Sporting Complex and are available for free use (Excluding the large marquee) when the Complex is hired. \$200 bond payable on hire of any item at CEO's discretion</i>							
		Number of items					
Marquee - 4m x 4m (Including accessories)	10%	4	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00	\$ -
Tables - rectangle foldaway 1800 x 760	10%	10	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Tables - round foldaway 1800 round	10%	10	\$ 6.36	\$ 0.64	\$ 7.00	\$ 7.00	\$ -
Table trolleys	10%	2	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Patio heaters incl. gas bottle	10%	6	\$ 40.00	\$ 4.00	\$ 44.00	\$ 44.00	\$ -
Festoon lighting 10m	10%	3	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
Festoon lighting 20m	10%	2	\$ 13.64	\$ 1.36	\$ 15.00	\$ 15.00	\$ -
Fairy lights 25m	10%	4	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Outdoor Tables (Round)	10%	10	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Outdoor chairs - black, wicker plastic	10%	50	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
Event fabric - muslin	10%	5 rolls	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
Event fabric - hessian 30m	10%	4 rolls	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
Serving Kit - includes items listed below	10%		\$ 27.27	\$ 2.73	\$ 30.00	\$ 30.00	\$ -
Salad bowls - white		5					
Various size stainless steel salad bowls		4					
Serving Platters - blue		3					
Serving platters - white rectangular		8					
Serving platter - square		4					
Round divided sauce dish		10					
Round condiment dish		10					
Cheese knife		7					
Cheese board		9					
Salad servers		10					
Aprons		6					
Cutlery (Unlimited quantity)	10%	Approx 200	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Crockery (Unlimited quantity)	10%	Approx 150	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Queue Barrier Bollards - 2m extension belt	10%	12	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Heavy Duty Power Board	10%	2	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
Extension Leads	10%	3	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
Water cooler	10%	1	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Esky - 120 litre	10%	1	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Bar - Timber top IBC's	10%	3	\$ 27.27	\$ 2.73	\$ 30.00	\$ 30.00	\$ -
Tablecloths - Black - Rectangle	10%	28	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
Tablecloths - Black - Round	10%	11	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
All items within the Events Kit (Excluding Large Marquee)	10%		\$ 45.45	\$ 4.55	\$ 50.00	\$ -	\$ 500.00
Large Marquee (10m x 15m)	10%	Per function hire	\$ 1,409.09	\$ 140.91	\$ 1,550.00	\$ 1,530.00	\$ 20.00
<i>*Labour for erecting marquee will be charged at the labour rate as per Private Works section. \$500 bond payable on hire at CEO's discretion</i>							

Shire of Mukinbudin

Schedule of Fees & Charges - 2023/2024

SERVICE	GST RATE	2023/2024			2022/2023	VARIANCE
		NET	TAX	TOTAL	TOTAL	
ECONOMIC SERVICES						
<u>Standpipes Water</u>						
Standpipe Key	10%	\$ 200.00	\$ 20.00	\$ 220.00	\$ 220.00	\$ -
Water minimum charge	10%	\$ 10.00	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
Water	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
		Per kilolitre (1,000L)				
<u>Other Economic Services</u>						
Mukinbudin Café	10%	\$ 336.36	\$ 33.64	\$ 370.00	\$ 370.00	\$ -
Vacant Land (Corner Shadbolt St & Bent St)	10%	\$ 40.91	\$ 4.09	\$ 45.00	\$ 45.00	\$ -
Industrial Unit	10%	\$ 168.18	\$ 16.82	\$ 185.00	\$ 185.00	\$ -
		See Lease Agreement (Weekly)				
		See Lease Agreement (Monthly)				
		See Lease Agreement (Weekly)				
<u>Caravan Park</u>						
<i>**Pensioners - 10% discount on all accommodation charges</i>						
<i>**Caravan and Motorhome Club of Australia members - 10% discount on all accommodation charges</i>						
Only one discount to apply						
Powered Site	10%	\$ 31.82	\$ 3.18	\$ 35.00	\$ 35.00	\$ -
Unpowered Site	10%	\$ 22.73	\$ 2.27	\$ 25.00	\$ 20.00	\$ 5.00
Railway Barrack	10%	\$ 68.18	\$ 6.82	\$ 75.00	\$ 55.00	\$ 20.00
Self-Contained Park Unit	10%	\$ 127.27	\$ 12.73	\$ 140.00	\$ 125.00	\$ 15.00
House - 25 Cruickshank Road	10%	\$ 177.27	\$ 17.73	\$ 195.00	\$ 185.00	\$ 10.00
House - 20 Earl Drive (Beringbooding)	10%	\$ 177.27	\$ 17.73	\$ 195.00	\$ 185.00	\$ 10.00
House - 22 Earl Drive (Wattoning)	10%	\$ 177.27	\$ 17.73	\$ 195.00	\$ 185.00	\$ 10.00
Extra people over 4 persons	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
Casual use of showers	10%	\$ 5.40	\$ 0.60	\$ 6.00	\$ 5.00	\$ 1.00
Washing Machine	10%	\$ 5.40	\$ 0.60	\$ 6.00	\$ 6.00	\$ -
Clothes Dryer	10%	\$ 5.40	\$ 0.60	\$ 6.00	\$ 6.00	\$ -
		Per night				
		Per night				
		Per night				
		Per night				
		Per night				
		Per person, per night				
		Per use				
		Per use				
		Per use				
<u>Community Bus</u>						
Standard/Flat Hire charge – per kilometre	10%	\$ 0.73	\$ 0.07	\$ 0.80	\$ 0.80	\$ -
Minimum charge per day	10%	\$ 60.00	\$ 6.00	\$ 66.00	\$ 66.00	\$ -
Cleaning Fee	10%	\$ 31.82	\$ 3.18	\$ 35.00	\$ 35.00	\$ -
Fuel charge to return tank to full (If required)			At cost			
PRIVATE WORKS						
<u>Trailer Mounted Toilet</u>						
	10%	\$ 30.00	\$ 3.00	\$ 33.00	\$ 75.00	-\$ 42.00
	10%	\$ 77.27	\$ 7.73	\$ 85.00	\$ 35.00	\$ 50.00
	10%	\$ 454.55	\$ 45.45	\$ 500.00	\$ 500.00	\$ -
		Per Day				
		Empty/Cleaning fee (If required)				
		Bond (Charged at CEO's discretion)				
<u>Floor Cleaner Machine</u>						
Hire Fee	10%	\$ 54.55	\$ 5.45	\$ 60.00	\$ -	\$ -
	10%	\$ 72.73	\$ 7.27	\$ 80.00	\$ -	\$ -
	10%	\$ 45.45	\$ 4.55	\$ 50.00	\$ -	\$ -
		24 hours				
		48 hours				
		Empty/Cleaning fee (If required)				
Cleaning product	10%		At cost		\$ -	\$ -
		Small or Large				

Shire of Mukinbudin

Schedule of Fees & Charges - 2023/2024

SERVICE	GST RATE	2023/2024			2022/2023	VARIANCE	
		NET	TAX	TOTAL	TOTAL		
Plant Hire							
<i>* Wet Hire, unless specified</i>							
Grader	Per hour	10%	\$ 200.00	\$ 20.00	\$ 220.00	\$ 200.00	\$ 20.00
Side Tipping Truck & Trailer	Per hour	10%	\$ 154.55	\$ 15.45	\$ 170.00	\$ 170.00	\$ -
Water Truck (14,000 litres)	Per hour	10%	\$ 122.73	\$ 12.27	\$ 135.00	\$ 135.00	\$ -
Small Tipping Truck	Per hour	10%	\$ 72.73	\$ 7.27	\$ 80.00	\$ -	\$ 80.00
Front End Loader (3.3m ³ bucket)	Per hour	10%	\$ 140.91	\$ 14.09	\$ 155.00	\$ 155.00	\$ -
Vibrating Steel Roller	Per hour	10%	\$ 104.55	\$ 10.45	\$ 115.00	\$ 115.00	\$ -
Tractor	Per hour	10%	\$ 109.09	\$ 10.91	\$ 120.00	\$ 120.00	\$ -
Skid Steer Loader	Per hour	10%	\$ 118.18	\$ 11.82	\$ 130.00	\$ 130.00	\$ -
Backhoe	Per hour	10%	\$ 122.73	\$ 12.27	\$ 135.00	\$ 135.00	\$ -
Ride-On Mower	Per hour	10%	\$ 81.82	\$ 8.18	\$ 90.00	\$ -	\$ 90.00
Tractor Mower	Per hour	10%	\$ 81.82	\$ 8.18	\$ 90.00	\$ -	\$ 90.00
Tree Planter (Dry hire)	Per Day	10%	\$ 72.73	\$ 7.27	\$ 80.00	\$ 165.00	-\$ 85.00
Portable Traffic Lights (Pair)**	Per Day (** Only hired to other Local Governments)	10%	\$ 100.00	\$ 10.00	\$ 110.00	\$ 110.00	\$ -
Multi Tyre Roller **	Per Day (** Only hired to other Local Governments)	10%	\$ 200.00	\$ 20.00	\$ 220.00	\$ 220.00	\$ -
Vibrating Roller **	Per Day (** Only hired to other Local Governments)	10%	\$ 200.00	\$ 20.00	\$ 220.00	\$ 220.00	\$ -
Labour Rate	Per Hour	10%	\$ 72.73	\$ 7.27	\$ 80.00	\$ 80.00	\$ -
Other							
23KVA Diesel - 3 Phase	Per Day	10%	\$ 90.91	\$ 9.09	\$ 100.00	\$ 100.00	\$ -
5 KVA Petrol - Single Phase	Per Day	10%	\$ 54.55	\$ 5.45	\$ 60.00	\$ 55.00	\$ 5.00
2.2KVA Petrol - Honda Single Phase	Per Day	10%	\$ 54.55	\$ 5.45	\$ 60.00	\$ 55.00	\$ 5.00
Materials							
Per cubic metre							
<i>* Minimum charge one (1) cubic metre. Delivery outside townsite charged at the above plant rate.</i>							
Brickies Sand (White)		10%	\$ 127.27	\$ 12.73	\$ 140.00	\$ 140.00	\$ -
Compaction Sand (Yellow)		10%	\$ 50.00	\$ 5.00	\$ 55.00	\$ 55.00	\$ -
Gravel		10%	\$ 50.00	\$ 5.00	\$ 55.00	\$ 55.00	\$ -
Blue Metal	5, 10 or 14mm	10%	\$ 127.27	\$ 12.73	\$ 140.00	\$ 140.00	\$ -
Scrap Blue Metal		10%	\$ 50.00	\$ 5.00	\$ 55.00	\$ 26.00	\$ 29.00
Natural Mulch		10%		Free		\$ 44.00	-\$ 44.00
Delivery Fee	Within townsite	10%	\$ 31.82	\$ 3.18	\$ 35.00	\$ 35.00	\$ -
Delivery of Asbestos to Mukinbudin Refuse Site	Up to one (1) cubic metre	10%	\$ 90.91	\$ 9.09	\$ 100.00	\$ 55.00	\$ 45.00
	In excess of one (1) cubic metre	10%	As above, however approval from CEO required.				

Shire of Mukinbudin

Schedule of Fees & Charges - 2023/2024

SERVICE	GST RATE	2023/2024			2022/2023	VARIANCE	
		NET	TAX	TOTAL	TOTAL		
BUILDING/HEALTH/TOWN PLANNING							
<u>Building Application Fees (Building Act 2011 Fees & Levies)</u>							
Certified Application for Building Permit (Class 1a or 1b & 10)		Work value < \$57,894.74	\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
		Work value > \$57,894.74	0.19% of total work value			0.19%	\$ -
Certified Application for Building Permit (Class 2 - 9)		Work value < \$122,222.22	\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
		Work value > \$122,222.22	0.09% of total work value			0.09%	\$ -
Uncertified Building Application (Class 1a only & 10)		Work value < \$34,375	\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
		Work value > \$34,375	0.32% of total work value			0.32%	\$ -
Demolition Permit (Class 1 & 10)			\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Demolition Permit (Class 2 - 9)		Per storey	\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Extend permit time for Building or Demolition			\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Occupancy Permit (Completed Building)			\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Temporary Occupancy Permit (Incomplete Building)			\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Modification of an Occupancy Permit			\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Occupancy Permit for a Permanent Change of Use or Classification			\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Occupancy Permit or Building Approval Certificate for Strata or Subdivision			\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Occupancy Permit (Unauthorised Works)		Work value < \$61,111.11	\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
		Work value > \$61,111.11	0.18% of total work value			0.18%	\$ -
Building Approval Certificate (Unauthorised Building Work)		Work value < \$28,947.37	\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
		Work value > \$28,947.37	0.38% of total work value			0.38%	\$ -
Building Approval Certificate for existing building (Authorised Building Work)			\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Replace an Occupancy Permit for an Existing Building			\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Extend time which an Occupancy Permit or Building Approval Certificate has effect			\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
<u>Building Services Levy - (Building Act 2011 Fees & Levies)</u>							
Building Permit Certified or Uncertified		Work value = or < \$45,000	\$ 61.65	\$ -	\$ 61.65	\$ 61.65	\$ -
Building Permit Certified or Uncertified		Work value > \$45,000	0.137% of total work value			0.137%	\$ -
Demolition Licence		Work value = or < \$45,000	\$ 61.65	\$ -	\$ 61.65	\$ 61.65	\$ -
Demolition Licence		Work value > \$45,000	0.137% of total work value			0.137%	\$ -
Occupancy Permit - s46 New building or s48 - Modification of occupancy permit for additional use of building on temporary basis			\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy Permit or Building Approval Certificate (Authorised building works) (s47,49,50,52)			\$ 61.65	\$ -	\$ 61.65	\$ 61.65	\$ -
Occupancy Permit or BAC - Unauthorised Building Works (s51)		Work value = or < \$45,000	\$ 123.30	\$ -	\$ 123.30	\$ 123.30	\$ -
Occupancy Permit or BAC - Unauthorised Building Works (s51)		Work value > \$45,000	0.274% of total work value			0.274%	\$ -
<u>Construction Training Fund (CTF)</u>							
Building Construction Industry Training Levy		All permits > \$20,000 in value	0.20% of total work value			0.20%	\$ -

Shire of Mukinbudin

Schedule of Fees & Charges - 2023/2024

SERVICE	GST RATE	2023/2024			2022/2023	VARIANCE
		NET	TAX	TOTAL	TOTAL	
<u>Planning and Health Fees effective 1 July 2014</u>						
<u>Sewerage</u>						
Health Act 1911; Health (Treatment of Sewerage and Disposal of Effluent and liquid Waste) Regulations 1979 (Regs 4 & 4A)						
Local Government Application Fee (paid to local government)		\$ 118.00	\$ -	\$ 118.00	\$ 118.00	\$ -
AND (when EDPH approval is required)						
Health Department of WA Application Fee						
(a) With a Local Government Report		\$ 35.00	\$ -	\$ 56.00	\$ 56.00	\$ -
(b) Without a Local Government Report		\$ 118.00	\$ -	\$ 110.00	\$ 110.00	\$ -
Local Government Report Fee (set by local government)		\$ 118.00	\$ -	\$ 118.00	\$ 118.00	\$ -
Fee for the Grant of a Permit to Use an Apparatus (when application is approved) (including all inspections)		\$ 118.00	\$ -	\$ 118.00	\$ 118.00	\$ -
Smoke alarms Part 8 Div 3 Reg 61 (3)(b)			maximum	\$ 179.40	\$ 179.40	\$ -
<u>Swimming Pool Inspection - 53(2) of the Building Regulations 2012 (Statutory Fees)</u>						
4 yearly pool fence inspection		\$ 55.00	\$ -	\$ 57.45	\$ 57.45	\$ -
<u>Planning Fees - Planning and Development Regulations 2009</u>						
Due to the range and type of planning fees all applications need to be presented to the Shire office on a case by case basis to determine fees payable. The Planning fees are set out in the Western Australian Planning Commission Planning Bulletin. Presently Planning Bulletin No 93/2013 effective 1 July 2013						
BSL changes gazetted 1 July 2015						

Shire of Mukinbudin - Community Resource Centre

Schedule of Fees & Charges - 2023/2024

SERVICE	GST RATE	2023/2024			2022/2023	VARIANCE
		NET	TAX	TOTAL	TOTAL	
<u>Photocopying/Printing - Black & White</u>						
		<i>Per page</i>				
A4 - 0 to 100 pages	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.60	-\$ 0.10
A4 - 0 to 100 pages	10%	\$ 0.36	\$ 0.04	\$ 0.40	\$ 0.50	-\$ 0.10
A4 - 100+ pages	10%	\$ 0.23	\$ 0.02	\$ 0.25	\$ 0.30	-\$ 0.05
A4 - 100+ pages	10%	\$ 0.18	\$ 0.02	\$ 0.20	\$ 0.30	-\$ 0.10
A3 pages	10%	\$ 0.73	\$ 0.07	\$ 0.80	\$ 1.00	-\$ 0.20
A3 pages	10%	\$ 0.55	\$ 0.05	\$ 0.60	\$ 0.80	-\$ 0.20
<u>Photocopying/Printing - Colour</u>						
		<i>Per page</i>				
A4 - 0 to 100 pages	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.80	-\$ 0.80
A4 - 0 to 100 pages	10%	\$ 0.73	\$ 0.07	\$ 0.80	\$ 1.20	-\$ 0.40
A4 - 100+ pages	10%	\$ 0.73	\$ 0.07	\$ 0.80	\$ 0.80	\$ -
A4 - 100+ pages	110%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.80	-\$ 0.30
A3 page	10%	\$ 1.59	\$ 0.16	\$ 1.75	\$ 3.50	-\$ 1.75
A3 page	10%	\$ 1.36	\$ 0.14	\$ 1.50	\$ 2.50	-\$ 1.00
<u>Card/Coloured Paper/Photo Paper</u>						
		<i>Charge in addition to the printing cost, per page</i>				
A4 page	10%	\$ 0.18	\$ 0.02	\$ 0.20	\$ 0.50	-\$ 0.30
A3 page	10%	\$ 0.68	\$ 0.07	\$ 0.75	\$ 1.00	-\$ 0.25
<u>Laminating</u>						
		<i>Per page</i>				
A4 page	10%	\$ 1.36	\$ 0.14	\$ 1.50	\$ 2.00	-\$ 0.50
A3 page	10%	\$ 2.27	\$ 0.23	\$ 2.50	\$ 3.00	-\$ 0.50
<u>Binding</u>						
		<i>Per document (Incl. plastic cover, card and spine)</i>				
1 to 50 pages	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 6.00	-\$ 1.00
50+ pages	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 6.00	\$ 4.00

Shire of Mukinbudin - Community Resource Centre

Schedule of Fees & Charges - 2023/2024

SERVICE	GST RATE	2023/2024			2022/2023	VARIANCE
		NET	TAX	TOTAL	TOTAL	
<u>Secretarial Services</u>						
30 minutes	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
1 hour	10%	\$ 45.45	\$ 4.55	\$ 50.00	\$ 40.00	\$ 10.00
Mukinbudin District Club	10%	\$ 1,090.91	\$ 109.09	\$ 1,200.00	\$ 1,000.00	\$ 200.00
		<i>Per year (Invoiced quarterly)</i>				
<u>Office & Meeting Room Hire</u>						
Office Hire	10%	\$ 27.27	\$ 2.73	\$ 30.00	\$ 50.00	-\$ 20.00
Meeting Room Hire	10%	\$ 50.00	\$ 5.00	\$ 55.00	\$ 75.00	-\$ 20.00
Muka Matters Room Hire	10%	\$ 1,500.00	\$ 150.00	\$ 1,650.00	\$ 1,650.00	\$ -
		<i>Per photo</i>				
<u>DNP Photo Printing</u>						
Calendar - 6x4 inches	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
	10%	\$ 0.73	\$ 0.07	\$ 0.80	\$ 0.80	\$ -
	10%	\$ 0.55	\$ 0.05	\$ 0.60	\$ 0.60	\$ -
Calendar - 6x8 inches	10%	\$ 2.73	\$ 0.27	\$ 3.00	\$ 3.00	\$ -
Calendar - 6x8 inches (13 calendars)	10%	\$ 13.64	\$ 1.36	\$ 15.00	\$ 15.00	\$ -
Collage - 6x4 inches	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
	10%	\$ 0.73	\$ 0.07	\$ 0.80	\$ 0.80	\$ -
	10%	\$ 0.55	\$ 0.05	\$ 0.60	\$ 0.60	\$ -
Collage - 6x6 & 6x8 inches	10%	\$ 2.73	\$ 0.27	\$ 3.00	\$ 3.00	\$ -
Prints - 6x4 inches	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
	10%	\$ 0.73	\$ 0.07	\$ 0.80	\$ 0.80	\$ -
	10%	\$ 0.55	\$ 0.05	\$ 0.60	\$ 0.60	\$ -
Prints - 6x6 & 6x8 inches	10%	\$ 2.73	\$ 0.27	\$ 3.00	\$ 3.00	\$ -
Print with frames - 6x4 inches	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
	10%	\$ 0.73	\$ 0.07	\$ 0.80	\$ 0.80	\$ -
	10%	\$ 0.55	\$ 0.05	\$ 0.60	\$ 0.60	\$ -
Print with frames - 6x6 & 6x8 inches	10%	\$ 2.73	\$ 0.27	\$ 3.00	\$ 3.00	\$ -
Greetings cards - 6x4 inches	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$ -
	10%	\$ 0.73	\$ 0.07	\$ 0.80	\$ 0.80	\$ -
	10%	\$ 0.55	\$ 0.05	\$ 0.60	\$ 0.60	\$ -
Greetings cards - 6x6 & 6x8 inches	10%	\$ 2.73	\$ 0.27	\$ 3.00	\$ 3.00	\$ -
Panoramic 6x14 inches	10%	\$ 5.91	\$ 0.59	\$ 6.50	\$ 6.50	\$ -
Panoramic 6x20 inches	10%	\$ 6.82	\$ 0.68	\$ 7.50	\$ 7.50	\$ -

Shire of Mukinbudin - Community Resource Centre

Schedule of Fees & Charges - 2023/2024

SERVICE	GST RATE	2023/2024			2022/2023	VARIANCE
		NET	TAX	TOTAL	TOTAL	
<u>Heat press</u>						
		<i>Per item</i>				
Custom stubbie holder	10%	\$ 7.27	\$ 0.73	\$ 8.00	\$ 8.00	\$ -
Custom mug	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
Custom place mat - A4	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Custom place mat and coaster (set of 4)	10%	\$ 40.91	\$ 4.09	\$ 45.00	\$ 45.00	\$ -
Custom place mat and coaster (set of 6)	10%	\$ 40.91	\$ 4.09	\$ 45.00	\$ 45.00	\$ -
Custom T-Shirts - A4 print	10%	\$ 13.64	\$ 1.36	\$ 15.00	\$ 15.00	\$ -
Custom T-Shirts - A3 print	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$ -
Mukinbudin stubbie holder	10%	\$ 5.45	\$ 0.55	\$ 6.00	\$ 6.00	\$ -
Mukinbudin mug	10%	\$ 7.27	\$ 0.73	\$ 8.00	\$ 8.00	\$ -
Mukinbudin place mat and coaster (set of 4)	10%	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00	\$ -
Mukinbudin place mat and coaster (set of 6)	10%	\$ 50.00	\$ 5.00	\$ 55.00	\$ 55.00	\$ -
Mukinbudin T-Shirts - A4 print	10%	\$ 10.91	\$ 1.09	\$ 12.00	\$ 12.00	\$ -
Mukinbudin T-Shirts - A3 print	10%	\$ 13.64	\$ 1.36	\$ 15.00	\$ 15.00	\$ -
<u>Miscellaneous</u>						
Faxing	10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$ -
Scanning & Emailing	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 2.00	\$ 3.00
Computer use	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$ -
WIFI use			Free	\$ 5.00	\$ 5.00	\$ 5.00
ID Photos	10%	\$ 13.64	\$ 1.36	\$ 15.00	\$ 15.00	\$ -
Archive boxes storage	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$ -
Telescope hire	10%	\$ 45.45	\$ 4.55	\$ 50.00	\$ 80.00	\$ 30.00
Equipment hire	10%	\$ 27.27	\$ 2.73	\$ 30.00	\$ -	\$ 30.00
Photo editing & large format printing		As per quote generated by quoting excel calculator				
Retail items		Sale price - Retail markup between 20% and 60% of cost price				
Consignment stock		Sold for 20% commission of price set by seller				
Events/Courses/Workshops		Participant cost to be determined by CEO as per delegated authority and policy manual				