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## SHIRE OF MINGENEW

### MINUTES FOR ORDINARY MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON 15 July 2015 COMMENCING AT 4.00pm

#### 1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member, Cr Michelle Bagley, declared the meeting open at 4.00pm.

#### 2.0 ATTENDANCE

MA Bagley	President	Rural Ward
PJ Gledhill	Deputy President	Rural Ward
MP Pearce	Councillor	Town Ward
GJ Cosgrove	Councillor	Rural Ward
HM Newton	Councillor	Town Ward
CR Lucken	Councillor	Town Ward

#### STAFF

MG Whitely	Chief Executive Officer
NS Jane	Manager of Finance and Administration
ML Criddle	Community Development Officer (Minutes)

#### APOLOGIES

AT Sobey	Councillor	Town Ward
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#### 3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

#### 4.0 PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Nil

#### 5.0 APPLICATIONS FOR LEAVE OF ABSENCE

##### 5.1 REQUEST FOR LEAVE – Cr Pearce

Cr Pearce requested leave of absence for the ordinary council meetings to be held on 19 August 2015 and September 2015.

#### COUNCIL DECISION – ITEM 5.1

Moved: Cr Newton

Seconded: Cr Gledhill

That Cr Pearce be granted leave of absence for the ordinary council meetings to be held on 19 August 2015 and September 2015.

CARRIED 6/0

#### 6.0 DECLARATIONS OF INTEREST

Nil

**7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES****7.1.1 ORDINARY MEETING HELD 17<sup>TH</sup> JUNE, 2015****COUNCIL DECISION – ITEM 7.1.1**

Moved Cr Pearce

Seconded Cr Cosgrove

That the minutes of the ordinary meeting of the Shire of Mingenew held in the council chambers on 17 June 2015 be confirmed.

CARRIED: 6/0

**7.1.2 SPECIAL MEETING HELD 7<sup>TH</sup> JULY, 2015****COUNCIL DECISION – ITEM 7.1.2**

Moved Cr Newton

Seconded Cr Gledhill

That the minutes of the special meeting of the Shire of Mingenew held in the council chambers on 7 July 2015 be confirmed.

CARRIED: 6/0

**8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**  
Nil**9.0 OFFICERS REPORTS**

## 9.1 CHIEF EXECUTIVE OFFICER

### 9.1.1 ADOPTION OF THE 2015/16 BUDGET

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0130  
**Date:** 9<sup>th</sup> July 2015  
**Author:** Martin Whitely, Chief Executive Officer

#### Summary

The purpose of this report is to adopt the Municipal Fund Budget for the 2015/16 financial year together with the supporting schedules including the imposition of rates and minimum payments, adoption of fees and charges, establishment of a new reserve fund and other matters arising from the tabled budget document.

#### Attachment

2015/16 Budget with supporting documents.

#### Background

The 2015/16 Budget has been compiled on the principles of the Community Strategic Plan and other related key strategic documents. The 2015/16 Draft Budget has been prepared in accordance with the principles identified at the strategic planning session April 2015 and subsequent budget meetings with Council in June and July 2015.

The proposed differential rates were approved by Council in May 2015 and advertised shortly afterwards for public comment. No submissions were received by 16<sup>th</sup> June 2015 when the public comment period closed. The Rate in \$ values for the differential rates were subsequently endorsed by Council at the Budget Meeting on 7<sup>th</sup> July 2015.

#### Comment

The budget has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards. Some of the significant assumptions and key areas of the budget include;

- The budget has been prepared on the basis of a 6% rate increase including differential rate categories
- Fees and charges are varied in that some have had a small increase while others have been rounded for ease of administration. Other statutory charges for building, health and planning are also itemised in the supporting documentation.
- Household and commercial waste charges have been applied at a 15% rate increase to allow for cost recovery of these services
- There is an estimated surplus of \$467,988 shown in the Budget as the brought forward amount from 30 June 2015. This figure is unaudited and may change with any changes to the opening position to be addressed during the budget review process.
- It should also be noted that the estimated surplus figure of \$467,988 includes an advance payment of \$300,764 from the Grants Commission, which represents 50% of the total payments previously expected in the 2015/16 financial year. There are also a significant number of restricted funds carried forward into the 2015/16 financial year which has all been accounted for in the 2015/16 Budget.
- There are no new loans budgeted for in the 2015/16 financial year
- A new reserve account titled Insurance Reserve has been established to transfer savings received from insurance premiums as the result of increasing the deductible from \$1,000 to \$5,000 for Property Insurance.
- Other than the transfer of savings from the insurance premiums and the transfer of interest received on reserve investments, no other reserve transfers have been budgeted for in the 2015/16 financial year

- Elected Members Fees & Allowances for the 2015/16 financial year were adopted in May 2015.
- Capital Works of \$3,058,753 has been budgeted for the 2015/16 financial year and these projects are itemised at pages 20 & 36 of the Budget document.
- A total of \$1,390,879 is budgeted for the Road Replacement Programme
- Funding sources allocated to the 2015/16 Road Programme include;
  - \$389,667 – Main Roads Regional Road Group
  - \$471,381 – Roads to Recovery
  - \$65,800 – Main Roads Direct Grant
  - \$164,636 – Grants Commission Local Road Component

### **Consultation**

While no specific consultation has occurred during the compilation of the draft 2015/16 Budget, community consultation was previously engaged during the development of the Community Strategic Plan and the development of the Corporate Business Plan.

There has been extensive internal consultation with staff and elected members throughout the preparation of the budget and the budget meetings involving elected members.

### **Statutory Environment**

Section 6.2 of the Local Government Act 1995 requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of Part 6 of the Local Government Act 1995 refer to the setting of budgets and the raising of rates and charges. The Local Government (Financial Management) Regulations 1996 details the form and content of the budget. The draft 2015/16 Budget as presented is considered to meet statutory requirements.

### **Policy Implications**

The 2015/16 Budget is prepared on the principles outlined within the Corporate Business Plan and other related documents.

### **Financial Implications**

As detailed within the report and as per the attached 2015/16 Budget documentation.

### **Strategic Implications**

The 2015/16 Budget will address Council's capacity to deliver on projects identified in the Community Strategic Plan, Corporate Business Plan, Long Term Financial Plan and other associated plans.

### **Voting Requirements**

Absolute Majority required for parts of the recommendation, while only a Simple Majority for other parts of the recommendation is required.

**OFFICER RECOMMENDATION – ITEM 9.1.1**

That:

**PART A – MUNICIPAL FUND BUDGET FOR 2015/16 FINANCIAL YEAR**

Pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, the Council adopt the Municipal Fund Budget as contained in Attachment 9.1.1 of this Agenda for the Shire of Mingenew for the 2015/16 financial year which includes the following:

- Statement of Comprehensive Income by Nature and Type on page 2 showing a net result of \$854,026
- Statement of Comprehensive Income by Program on page 3 showing a net result of \$854,026
- Statement of Cash Flows on page 4 showing cash and cash equivalents at the end of 2015/16 financial year of \$408,040
- Rate Setting Statement on page 5 showing an amount required to be raised from rates of \$1,754,615
- Transfers to/from Reserve Accounts as detailed in page 25
- Estimated Surplus/(Deficit) carried forward at 30 June 2016 of \$0 at page 26
- Notes to and Forming Part of the Budget on pages 6 to 35
- Other Budget Program Schedules as detailed in pages 36 to 44

**ABSOLUTE MAJORITY REQUIRED**

**PART B – GENERAL AND MINIMUM RATES AND INSTALMENT PAYMENT ARRANGEMENTS**

1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995 impose the following differential general rates and minimum payments on Gross Rental and Unimproved Values.

**1.1 General Rates**

- Residential - Mingenew (GRV) 13.1289 cents in the dollar
- Residential – Yandanooka (GRV) 6.5645 cents in the dollar
- Commercial (GRV) 13.1289 cents in the dollar
- Industrial (GRV) 13.1289 cents in the dollar
- Rural (UV) 1.4310 cents in the dollar
- Mining (UV) 30.0000 cents in the dollar

**1.2 Minimum Payments**

- Residential - Mingenew (GRV) \$636
- Residential – Yandanooka (GRV) \$318
- Commercial (GRV) \$636
- Industrial (GRV) \$636
- Rural (UV) \$636
- Mining (UV) \$636

2. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominates the following due dates for the payment in full by instalments:

- Full payment and 1st instalment due date 24 August 2015
- 2nd half instalment due date 26 October 2015
- 2nd quarterly instalment due date 26 October 2015
- 3rd quarterly instalment due date 28 December 2015
- 4th quarterly instalment due date 29 February 2016

3. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 67 of the Local Government (Financial Management) Regulations 1996, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$15 for each instalment after the initial instalment is paid.

4. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 68 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.

5. Pursuant to section 6.51(1) and subject to section 6.51(4) of the Local Government Act 1995 and regulation 70 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 11% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.

#### **ABSOLUTE MAJORITY REQUIRED**

#### **PART C – RESERVE FUNDS – NEW RESERVE ESTABLISHED**

Pursuant to section 6.11 of the Local Government Act 1995 that an Insurance Reserve be established.

The purpose of this Reserve is to hold property and/or any other insurance premium savings that may be made each year and to fund any costs to Council's property that falls under the Council's nominated deductible for that premium.

#### **ABSOLUTE MAJORITY REQUIRED**

#### **PART D – GENERAL FEES AND CHARGES FOR 2015/2016**

Pursuant to section 6.16 of the Local Government Act 1995, Council adopts the Fees and Charges included at pages 38 to 44 inclusive of the draft 2015/16 Budget included as Attachment 9.1.1 of this Agenda.

#### **ABSOLUTE MAJORITY REQUIRED**

#### **PART E – OTHER STATUTORY FEES FOR 2015/2016**

1. Pursuant to section 67 of the Waste Avoidance and Resources Recovery Act 2007, Council adopt the following charges for the removal and deposit of domestic and commercial waste:

##### **3.1 Residential Premises**

- 240ltr bin per weekly collection \$345 per annum

##### **3.2 Commercial Premises**

- 240ltr bin per weekly collection \$345 per annum

**SIMPLE MAJORITY****PART F – MATERIAL VARIANCE REPORTING FOR 2015/2016**

In accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2015/16 for reporting material variances shall be 10% or \$10,000, whichever is the greater.

<b>COUNCIL DECISION – Item 9.1.1</b>
--------------------------------------

Moved Cr Pearce

Seconded Cr Newton

That this item lay on the table until a future special meeting, as ministerial approval on our differential rates application has not been received prior to this meeting.

CARRIED 6/0



# SHIRE OF MINGENEW

## BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

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**SHIRE OF MINGENEW**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Revenue</b>				
Rates	8	1,754,614	1,657,864	1,618,296
Operating Grants, Subsidies and Contributions		457,084	1,426,474	1,032,319
Fees and Charges	11	296,559	272,587	424,351
Service Charges	10	0	0	0
Interest Earnings	2(a)	24,498	28,739	33,367
Other Revenue		446,988	437,813	438,000
		<u>2,979,743</u>	<u>3,823,477</u>	<u>3,546,333</u>
<b>Expenses</b>				
Employee Costs		(861,988)	(1,063,937)	(1,023,656)
Materials and Contracts		(828,372)	(859,592)	(927,389)
Utility Charges		(161,042)	(103,469)	(99,050)
Depreciation on Non-Current Assets	2(a)	(1,850,000)	(1,816,963)	(1,454,710)
Interest Expenses	2(a)	(83,422)	(81,135)	(64,527)
Insurance Expenses		(166,025)	(192,139)	(242,782)
Other Expenditure		(501,385)	(485,447)	(528,450)
		<u>(4,432,234)</u>	<u>(4,602,683)</u>	<u>(4,340,564)</u>
		<u>(1,452,491)</u>	<u>(779,206)</u>	<u>(794,231)</u>
<b>Non-Operating Grants, Subsidies and Contributions</b>		2,281,147	1,451,069	1,491,586
Profit on Asset Disposals	4	25,370	3,320	4,193
Loss on Asset Disposals	4	0	(8,381)	(11,460)
<b>NET RESULT</b>		<b>854,026</b>	<b>666,802</b>	<b>690,088</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		0	0	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>854,026</u></b>	<b><u>666,802</u></b>	<b><u>690,088</u></b>

**Notes:**

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

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

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

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

**STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30TH JUNE 2016**

NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Revenue (Refer Notes 1,2,8 to 13)</b>			
General Purpose Funding	2,093,128	2,576,357	2,258,372
Governance	4,544	31,070	32,986
Law, Order, Public Safety	33,780	33,937	27,100
Health	1,000	23,621	0
Education and Welfare	5,290	34,540	3,795
Housing	117,343	110,284	92,204
Community Amenities	86,175	67,287	56,979
Recreation and Culture	31,086	75,486	73,446
Transport	468,408	687,514	718,813
Economic Services	10,630	53,760	11,012
Other Property and Services	128,359	129,624	271,626
	<u>2,979,743</u>	<u>3,823,477</u>	<u>3,546,333</u>
<b>Expenses Excluding Finance Costs (Refer Notes 1,2 &amp; 14)</b>			
General Purpose Funding	(83,530)	(63,455)	(55,086)
Governance	(200,235)	(268,959)	(151,940)
Law, Order, Public Safety	(133,639)	(96,966)	(99,789)
Health	(69,122)	(59,863)	(81,856)
Education and Welfare	(47,890)	(33,109)	(22,355)
Housing	(255,491)	(266,574)	(167,252)
Community Amenities	(180,101)	(159,959)	(136,322)
Recreation & Culture	(899,335)	(989,709)	(796,371)
Transport	(2,179,059)	(2,375,994)	(2,368,565)
Economic Services	(228,403)	(170,503)	(147,993)
Other Property and Services	(92,008)	(36,456)	(248,498)
	<u>(4,368,812)</u>	<u>(4,521,548)</u>	<u>(4,276,037)</u>
<b>Finance Costs (Refer Notes 2 &amp; 5)</b>			
Governance	0	(2,384)	0
Education and Welfare	(6,751)	(7,561)	(6,392)
Housing	(22,936)	(28,850)	(22,593)
Recreation & Culture	(6,480)	(7,258)	(6,137)
Transport	(27,255)	(35,081)	(29,405)
	<u>(63,422)</u>	<u>(81,135)</u>	<u>(64,527)</u>
<b>Non-operating Grants, Subsidies and Contributions</b>			
Law, Order, Public Safety	150,000	0	0
Health	27,600	0	0
Education and Welfare	3,447	64,000	0
Housing	80,000	0	0
Community Amenities	50,000	0	0
Recreation & Culture	715,000	22,461	35,900
Transport	942,600	1,364,608	1,455,686
Economic Services	112,500	0	0
Other Property and Services	200,000	0	0
	<u>2,281,147</u>	<u>1,451,069</u>	<u>1,491,586</u>
<b>Profit/(Loss) On Disposal Of Assets (Refer Note 4)</b>			
Governance	8,020	3,320	4,193
Transport	17,350	(8,381)	(11,460)
	<u>25,370</u>	<u>(5,061)</u>	<u>(7,267)</u>
<b>NET RESULT</b>	<b>854,026</b>	<b>666,802</b>	<b>690,088</b>
<b>Other Comprehensive Income</b>			
Changes on Revaluation of non-current assets	0	0	0
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>854,026</b>	<b>666,802</b>	<b>690,088</b>

**Notes:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption. Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

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

**SHIRE OF MINGENEW**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		1,759,176	1,632,129	1,618,296
Operating Grants,				
Subsidies and Contributions		458,207	1,756,468	1,223,919
Fees and Charges		296,559	272,587	424,351
Service Charges		0	0	0
Interest Earnings		24,498	28,739	33,367
Goods and Services Tax		0	29,932	2,631
Other Revenue		446,988	437,813	8,000
		<u>2,985,428</u>	<u>4,157,669</u>	<u>3,310,584</u>
<b>Payments</b>				
Employee Costs		(905,163)	(965,056)	(1,023,655)
Materials and Contracts		(914,857)	(1,197,363)	(1,017,847)
Utility Charges		(161,042)	(103,469)	(99,050)
Interest Expenses		(167,139)	5,346	(64,527)
Insurance Expenses		(166,025)	(192,139)	(242,782)
Goods and Services Tax		(5,863)	0	0
Other Expenditure		(501,385)	(485,447)	(98,450)
		<u>(2,821,474)</u>	<u>(2,938,128)</u>	<u>(2,546,311)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>163,954</u>	<u>1,219,540</u>	<u>764,253</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	3	(350,000)	0	0
Payments for Purchase of Property, Plant & Equipment	3	(977,000)	(539,247)	(494,400)
Payments for Construction of Infrastructure	3	(1,731,752)	(1,461,347)	(1,803,085)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		2,281,147	1,451,069	1,491,586
Proceeds from Sale of Plant & Equipment	4	110,000	87,773	131,700
Proceeds from Advances		0	0	0
<b>Net Cash Used In Investing Activities</b>		<u>(667,605)</u>	<u>(461,753)</u>	<u>(674,199)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(172,463)	(148,419)	(162,587)
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	5	0	170,000	170,000
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(172,463)</u>	<u>21,581</u>	<u>7,413</u>
<b>Net Increase (Decrease) In Cash Held</b>		<u>(676,114)</u>	<u>779,368</u>	<u>97,487</u>
<b>Cash at Beginning of Year</b>		<u>1,084,154</u>	<u>304,786</u>	<u>303,370</u>
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u>408,040</u>	<u>1,084,154</u>	<u>400,837</u>

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

**SHIRE OF MINGENEW  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Revenues</b>	1,2			
Governance		12,564	34,390	37,179
General Purpose Funding		338,514	918,493	640,076
Law, Order, Public Safety		183,780	33,937	27,100
Health		28,600	23,621	0
Education and Welfare		8,737	98,540	3,795
Housing		197,343	110,284	92,204
Community Amenities		136,175	67,287	56,979
Recreation and Culture		746,086	97,946	109,346
Transport		1,428,358	2,043,741	2,163,039
Economic Services		123,130	53,760	11,012
Other Property and Services		328,359	129,624	271,626
		<u>3,531,646</u>	<u>3,611,622</u>	<u>3,412,356</u>
<b>Expenses</b>	1,2			
Governance		(200,235)	(271,343)	(151,940)
General Purpose Funding		(83,530)	(63,455)	(55,096)
Law, Order, Public Safety		(133,639)	(96,966)	(99,789)
Health		(69,122)	(59,863)	(81,856)
Education and Welfare		(54,641)	(40,670)	(28,747)
Housing		(278,427)	(295,424)	(189,845)
Community Amenities		(180,101)	(159,959)	(136,322)
Recreation & Culture		(905,815)	(996,968)	(802,508)
Transport		(2,206,314)	(2,411,075)	(2,397,970)
Economic Services		(228,403)	(170,503)	(147,993)
Other Property and Services		(92,008)	(36,456)	(248,498)
		<u>(4,432,234)</u>	<u>(4,602,683)</u>	<u>(4,340,564)</u>
<b>Net Operating Result Excluding Rates</b>		<b>(900,589)</b>	<b>(991,062)</b>	<b>(928,208)</b>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	(25,370)	5,061	7,267
Depreciation on Assets	2(a)	1,850,000	1,816,963	1,454,710
Movement in Non-Current Staff Leave Provisions		0	82,519	0
Movement in Non-Current Receivables		0	0	0
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	3	(350,000)	0	0
Purchase Land and Buildings	3	(824,000)	(280,494)	(176,700)
Purchase Infrastructure Assets - Roads	3	(1,301,752)	(1,438,212)	(1,803,085)
Purchase Infrastructure Assets - Parks	3	(430,001)	(23,135)	0
Purchase Plant and Equipment	3	(125,000)	(252,299)	(317,700)
Purchase Furniture and Equipment	3	(28,000)	(6,454)	0
Proceeds from Disposal of Assets	4	110,000	87,773	131,700
Repayment of Debentures	5	(172,463)	(148,419)	(162,587)
Proceeds from New Debentures	5	0	170,000	170,000
Self-Supporting Loan Principal Income		0	0	0
Transfers to Reserves (Restricted Assets)	6	(25,428)	(26,618)	(97,467)
Transfers from Reserves (Restricted Assets)	6	0	33,897	0
<b>ADD Estimated Surplus/(Deficit) July 1 B/Fwd</b>	7	<b>467,988</b>	<b>(219,395)</b>	<b>33,967</b>
<b>LESS Estimated Surplus/(Deficit) June 30 C/Fwd</b>	7	<b>0</b>	<b>467,988</b>	<b>(69,807)</b>
<b>Amount Required to be Raised from General Rate</b>	8	<b><u>(1,754,615)</u></b>	<b><u>(1,657,863)</u></b>	<b><u>(1,618,296)</u></b>

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

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

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

**The Local Government Reporting Entity**

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

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

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

**(b) 2014/15 Actual Balances**

Balances shown in this budget as 2014/15 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

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

**(e) 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.

**(f) Superannuation**

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(g) 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 the statement of financial position.

**(h) Trade and Other Receivables**

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

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

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

**(i) Inventories*****General***

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

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

***Land Held for Resale***

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

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

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

**(j) Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

***Mandatory Requirement to Revalue Non-Current Assets***

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



**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

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

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

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

(i) that are plant and equipment; and

(ii) that are -

(i) land and buildings; or

(ii) infrastructure;

and

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

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

***Land Under Control***

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

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

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.



**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(j) Fixed Assets (Continued)*****Revaluation***

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

***Transitional Arrangement***

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

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

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

***Land Under Roads***

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

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

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

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

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

***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.

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(j) Fixed Assets (Continued)**

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

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

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

***Capitalisation Threshold***

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**(k) Fair Value of Assets and Liabilities**

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(k) Fair Value of Assets and Liabilities (Continued)**

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

***Fair Value Hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

***Valuation techniques***

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(k) Fair Value of Assets and Liabilities (Continued)****Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

**(l) Financial Instruments****Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(i) Financial Instruments (Continued)**

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

**(ii) Financial assets at fair value through profit and loss**

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

**(iii) Loans and receivables**

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

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

**(iii) Held-to-maturity investments**

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

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

**(iv) Available-for-sale financial assets**

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

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

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

**(v) Financial liabilities**

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

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Financial Instruments (Continued)**

***Impairment***

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

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

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

***Derecognition***

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

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

**(m) Impairment of Assets**

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Impairment of Assets (Continued)**

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits 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 Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council 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 MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Borrowing Costs**

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

**(q) Provisions**

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

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

**(r) Current and Non-Current Classification**

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

**(s) Comparative Figures**

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

**(t) Budget Comparative Figures**

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



**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result</b>			
The Net Result includes:			
<b>(i) Charging as Expenses:</b>			
<b>Auditors Remuneration</b>			
Audit Services	23,500	27,703	24,000
Other Services	4,000	9,850	14,000
<b>Depreciation</b>			
<b><u>By Program</u></b>			
General Purpose Funding	0	0	0
Governance	39,500	54,088	43,000
Law, Order, Public Safety	14,500	14,397	13,500
Health	0	0	0
Education and Welfare	20,000	20,690	8,050
Housing	66,000	66,625	30,000
Community Amenities	21,000	21,236	17,500
Recreation and Culture	240,000	247,662	92,000
Transport	1,170,000	1,158,796	1,081,000
Economic Services	44,000	48,233	14,500
Other Property and Services	235,000	185,237	155,160
	<u>1,850,000</u>	<u>1,816,963</u>	<u>1,454,710</u>
<b><u>By Class</u></b>			
Land and Buildings	410,000	409,894	123,783
Plant and Equipment	260,000	253,406	241,230
Furniture and Equipment	50,000	49,095	54,180
Tools	1,200	1,247	0
Bushfire Equipment	6,500	6,503	0
Infrastructure - Roads	900,000	896,512	844,978
Infrastructure - Footpaths	43,000	42,224	40,379
Infrastructure - Airfields	0	0	0
Infrastructure - Drainage	5,000	5,675	5,664
Infrastructure - Bridges	150,000	151,308	144,496
Infrastructure - Recreation	1,000	1,099	0
Infrastructure - Other	23,300	0	0
	<u>1,850,000</u>	<u>1,816,963</u>	<u>1,454,710</u>
<b>Interest Expenses (Finance Costs)</b>			
- Debentures (refer note 5(a))	63,422	78,751	64,527
- Overdraft Facility	0	2,384	0
	<u>63,422</u>	<u>81,135</u>	<u>64,527</u>
<b>(ii) Crediting as Revenues:</b>			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	5,428	6,618	6,867
- Other Funds	9,000	9,873	20,000
Other Interest Revenue (refer note 13)	10,070	12,248	6,500
	<u>24,498</u>	<u>28,739</u>	<u>33,367</u>

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

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

**COMMUNITY VISION**

**Standing proud, growing strong.**

**COMMUNITY ASPIRATIONS AND VALUES**

Strong leaders, good decisions

Striving to be innovative and progressive

Respecting our environment and each other

Proud independent community spirit

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

The collection of rate revenue and the maintenance of valuation and rating records to support the collection process. General purpose grants, interest earnings from investments.

**LAW, ORDER, PUBLIC SAFETY**

The provision of fire prevention including Volunteer Fire Brigades, clearing of fire hazards, animal control, emergency planning and management, maintenance and enforcement of local laws.

**HEALTH**

Administration and operation of general health administration and inspection services including support of a visiting dental service and general practitioner service. Mosquito control.

**EDUCATION AND WELFARE**

Support of day care for children. Autumn Centre for Senior Citizens. Youth and seniors projects.

**HOUSING**

The provision of housing to staff, senior citizens and the community.

**COMMUNITY AMENITIES**

Provision of rubbish service to residents and maintenance of landfill site and transfer station. Town planning and regional development. Maintenance of cemeteries. Provision and maintenance of public conveniences.

**RECREATION AND CULTURE**

The provision and maintenance of recreational and cultural facilities including the Recreation Centre, Pavilion, library, museum and heritage buildings.

**TRANSPORT**

Construction and maintenance of roads, drainage works, footpaths, parking facilities and airstrip. Purchase of road plant. Police licensing services.

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**ECONOMIC SERVICES**

Tourism and area promotion. Building control. Drum muster.

**OTHER PROPERTY & SERVICES**

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**3. ACQUISITION OF ASSETS**

**2014/15**  
**Budget**  
**\$**

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

**By Program****Governance**

Laptops / Ipads	8,000
PA System	2,000
Shire Office	10,000
CEO Vehicle	60,000

**Law, Order & Public Safety**

Fire Shed	150,000
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**Health**

Ambulance Set Down Area	93,000
Child Care Facility	15,000

**Housing**

Aged Care Units	100,000
Key Worker Housing	25,000

**Community Amenities**

War Memorial Project	100,000
Cemetery	50,000

**Recreation and Culture**

Little Well Project	30,001
Enanty Barn	50,000
Museum	30,000
Old Roads Building	20,000
Mens Shed Ablution Block	36,000
Old Railway Station	120,000
Tennis Courts	100,000
Community Events	15,000
Recreation Centre / Town Hall	150,000
Water Park	150,000

**Transport**

Works Supervisor Vehicle	50,000
Sundry Plant	15,000
Road Construction - Regional Road Group	584,500
Road Construction - Roads to Recovery	471,381
Road Construction - CLGF	60,000
Midlands Road Footpaths	150,000
Bridges	35,871
Shire Depot	25,000

**Economic Services**

Business Incubator	150,000
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**Other Property and Services**

Industrial Area Development	100,000
Rural Residential Area Development	100,000
Christmas Lights	3,000

**3,058,753**

**By Class**

Land Held for Resale	350,000
Land and Buildings	824,000
Infrastructure Assets - Roads	1,301,752
Infrastructure Assets - Parks and Ovals	430,001
Plant and Equipment	125,000
Furniture and Equipment	28,000
	<b>3,058,753</b>

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

- Capital Expenditure programme
- Road Replacement programme

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**4. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance</b>			
Toyota Prado	31,980	40,000	8,020
<b>Transport</b>			
Mitsubishi Pajero	34,650	45,000	10,350
Volkswagon Amarok	18,000	25,000	7,000
	<b>84,630</b>	<b>110,000</b>	<b>25,370</b>

<b><u>By Class</u></b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant &amp; Equipment</b>			
Toyota Prado	31,980	40,000	8,020
Mitsubishi Pajero	34,650	45,000	10,350
Volkswagon Amarok	18,000	25,000	7,000
	<b>84,630</b>	<b>110,000</b>	<b>25,370</b>

**Summary**

	<b>2015/16 BUDGET</b>
	<b>\$</b>
Profit on Asset Disposals	25,370
Loss on Asset Disposals	0
	<b>25,370</b>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**5. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$
<b>Education &amp; Welfare</b>								
Loan 137 - Senior Citizens Buildings	101,512		4,793	4,517	96,719	101,512	6,751	7,561
<b>Housing</b>								
Loan 133 - Triplex	83,767		10,631	9,941	73,136	83,767	6,129	8,172
Loan 134 - SC Housing	57,444		5,314	4,999	52,130	57,444	3,888	4,864
Loan 136 - Staff Housing	125,720		7,258	9,019	118,462	125,720	8,750	10,552
Loan 142 - Staff Housing	75,003		9,192	8,748	65,811	75,003	4,169	5,263
<b>Recreation &amp; Culture</b>								
Loan 138 - Pavilion Fitout	97,452		4,602	2,136	92,850	97,452	6,480	7,258
<b>Transport</b>								
Loan 139 - Roller	53,149		13,981	13,107	39,168	53,149	3,633	5,312
Loan 141 - Grader	129,354		22,845	21,506	106,509	129,354	8,490	11,782
Loan 143 - 2 x Trucks	107,044		52,274	49,891	54,770	107,044	5,192	8,473
Loan 144 - Side Tipping Trailer	75,003		9,191	8,748	65,812	75,003	4,169	5,263
Loan 145 - Drum Roller	154,192		32,382	15,808	121,810	154,192	5,771	4,250
	1,059,640	0	172,463	148,419	887,177	1,059,640	63,422	78,751

All debenture repayments are to be financed by general purpose revenue.

The 2015/16 Interest Repayment amounts include the increased State Guarantee Fee of 0.7% (increased from 1 July 2015 previously 0.1%)

**SHIRE OF MINGENEW****NOTES TO AND FORMING PART OF THE BUDGET****FOR THE YEAR ENDED 30TH JUNE 2016**

	<b>2015/16 Budget \$</b>	<b>2014/15 Actual \$</b>	<b>2014/15 Budget \$</b>
<b>6. RESERVES</b>			
<b>(a) Leave Reserve</b>			
Opening Balance	13,724	13,455	13,456
Amount Set Aside / Transfer to Reserve	274	269	236
Amount Used / Transfer from Reserve	0	0	0
	<u>13,998</u>	<u>13,724</u>	<u>13,692</u>
<b>(b) Land &amp; Building Reserve</b>			
Opening Balance	43,342	68,999	68,999
Amount Set Aside / Transfer to Reserve	866	1,662	42,322
Amount Used / Transfer from Reserve	0	(27,319)	0
	<u>44,208</u>	<u>43,342</u>	<u>111,321</u>
<b>(c) Sportsground Improvement Reserve</b>			
Opening Balance	2,659	2,604	2,604
Amount Set Aside / Transfer to Reserve	53	55	65
Amount Used / Transfer from Reserve	0	0	0
	<u>2,712</u>	<u>2,659</u>	<u>2,669</u>
<b>(d) Plant Replacement Reserve</b>			
Opening Balance	131,625	115,239	115,239
Amount Set Aside / Transfer to Reserve	2,626	22,984	52,875
Amount Used / Transfer from Reserve	0	(6,578)	0
	<u>134,251</u>	<u>131,625</u>	<u>168,114</u>
<b>(e) Aged Persons Units Reserve</b>			
Opening Balance	19,739	19,330	19,330
Amount Set Aside / Transfer to Reserve	394	409	482
Amount Used / Transfer from Reserve	0	0	0
	<u>20,133</u>	<u>19,739</u>	<u>19,812</u>
<b>(f) Street Light Upgrade Reserve</b>			
Opening Balance	14,118	13,826	13,825
Amount Set Aside / Transfer to Reserve	282	292	345
Amount Used / Transfer from Reserve	0	0	0
	<u>14,400</u>	<u>14,118</u>	<u>14,170</u>
<b>(g) Painted Road Reserve</b>			
Opening Balance	4,146	4,056	4,057
Amount Set Aside / Transfer to Reserve	83	90	101
Amount Used / Transfer from Reserve	0	0	0
	<u>4,229</u>	<u>4,146</u>	<u>4,158</u>
<b>(h) Industrial Area Reserve</b>			
Opening Balance	5,159	5,056	5,056
Amount Set Aside / Transfer to Reserve	103	103	126
Amount Used / Transfer from Reserve	0	0	0
	<u>5,262</u>	<u>5,159</u>	<u>5,182</u>
<b>Total Reserves C/Fwd</b>	<u>239,193</u>	<u>234,512</u>	<u>339,118</u>

**SHIRE OF MINGENEW****NOTES TO AND FORMING PART OF THE BUDGET****FOR THE YEAR ENDED 30TH JUNE 2016**

	<b>2015/16 Budget \$</b>	<b>2014/15 Actual \$</b>	<b>2014/15 Budget \$</b>
<b>6. RESERVES (Continued)</b>			
<b>Total Reserves B/Fwd</b>	<u>239,193</u>	<u>234,512</u>	<u>339,118</u>
<b>(i) Environmental Rehabilitation Reserve</b>			
Opening Balance	17,565	17,201	17,201
Amount Set Aside / Transfer to Reserve	350	364	429
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>17,915</u>	<u>17,565</u>	<u>17,630</u>
<b>(j) RTC/PO/NAB Reserve</b>			
Opening Balance	19,887	19,476	19,476
Amount Set Aside / Transfer to Reserve	397	412	486
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>20,284</u>	<u>19,887</u>	<u>19,962</u>
<b>(k) Insurance Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	20,000	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>20,000</u>	<u>0</u>	<u>0</u>
<b>Total Reserves</b>	<u>297,392</u>	<u>271,964</u>	<u>376,710</u>

All of the above reserve accounts are to be supported by money held in financial institutions.



## SHIRE OF MINGENEW

## NOTES TO AND FORMING PART OF THE BUDGET

## FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES (Continued)	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>SUMMARY OF RESERVE TRANSFERS</b>			
<b>Transfers to Reserves</b>			
Leave Reserve	274	269	236
Land & Building Reserve	866	1,662	42,322
Sportsground Improvement Reserve	53	55	65
Plant Replacement Reserve	2,626	22,964	52,875
Aged Persons Units Reserve	394	409	482
Street Light Upgrade Reserve	282	292	345
Painted Road Reserve	83	90	101
Industrial Area Reserve	103	103	126
Environmental Rehabilitation Reserve	350	364	429
RTC/PO/NAB Reserve	397	412	486
Insurance Reserve	20,000	0	0
	<u>25,428</u>	<u>26,618</u>	<u>97,467</u>
<b>Transfers from Reserves</b>			
Leave Reserve	0	0	0
Land & Building Reserve	0	(27,319)	0
Sportsground Improvement Reserve	0	0	0
Plant Replacement Reserve	0	(6,578)	0
Aged Persons Units Reserve	0	0	0
Street Light Upgrade Reserve	0	0	0
Painted Road Reserve	0	0	0
Industrial Area Reserve	0	0	0
Environmental Rehabilitation Reserve	0	0	0
RTC/PO/NAB Reserve	0	0	0
Insurance Reserve	0	0	0
	<u>0</u>	<u>(33,897)</u>	<u>0</u>
<b>Total Transfer to/(from) Reserves</b>	<u>25,428</u>	<u>(7,279)</u>	<u>97,467</u>

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

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

**Accrued Leave Reserve**

- to be used to fund annual and long service leave requirements.

**Land and Building Reserve**

- to be used for the acquisition, construction and maintenance of land and buildings.

**Plant Replacement Reserve**

- to be used for the purchase of plant.

**Aged Persons Units Reserve**

- to be used to for the funding of future operating shortfalls of the aged persons' units in accordance with the management agreement Council has with Homeswest.

**SHIRE OF MINGENEW****NOTES TO AND FORMING PART OF THE BUDGET****FOR THE YEAR ENDED 30TH JUNE 2016****Street Lighting Upgrade Reserve**

- to be used for the upgrade of street lights in the town of Mingenew.

**Painted Road Reserve**

- to be used for the painted road and associated projects.

**Industrial Area Development Reserve**

- to be used for the development of the industrial area.

**Environmental Rehabilitation Reserve**

- to be used for the rehabilitation of Gravel Pits.

**RTC/PO/NAB Reserve**

- to be used for the maintenance and upkeep of the Rural Transaction Centre.

**Insurance Reserve**

- to be used for the settlement of minor property expenses under \$5,000

No Reserve funds are expected to be utilised in 2015/16

	<b>Note</b>	<b>2015/16 Budget \$</b>	<b>2014/15 Actual \$</b>
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	110,648	480,557
Cash - Restricted Reserves	15(a)	297,392	271,964
Cash - Other Restricted		0	331,634
Receivables		102,049	101,871
Inventories		10,000	23,607
		<u>520,089</u>	<u>1,209,632</u>
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		<u>(222,697)</u>	<u>(469,681)</u>
<b>NET CURRENT ASSET POSITION</b>		<b>297,392</b>	<b>739,952</b>
Less: Cash - Restricted Reserves	15(a)	(297,392)	(271,964)
Less: Cash - Restricted Municipal		<u>0</u>	<u>0</u>
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>		<u><b>0</b></u>	<u><b>467,988</b></u>

The estimated surplus/(deficiency) c/fwd in the 2014/15 actual column represents the surplus (deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) c/fwd in the 2015/16 budget column represents the surplus (deficit) carried forward as at 30 June 2015.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**8. RATING INFORMATION - 2014/15 FINANCIAL YEAR**

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
<b>Differential General Rate/General Rate</b>								
GRV - Mingenew - Residential	13.1289	135	1,322,880	173,680	1500	400	175,580	162,019
GRV - Mingenew - Commercial	13.1288	17	384,380	50,465			50,465	47,609
GRV - Mingenew - Industrial	13.1289	1	12,480	1,638			1,638	1,546
GRV - Yandanooka	6.5645	2	14,716	966			966	912
UV - Rural	1.4310	125	97,585,500	1,398,449	3,500		1,399,949	1,322,705
UV - Mining	30.0000	7	73,079	21,924			21,924	21,572
<b>Sub-Totals</b>		287	99,393,035	1,645,121	5,000	400	1,650,521	1,556,363
<b>Minimum Payment</b>	<b>Minimum \$</b>							
GRV - Mingenew - Residential	636	73	80,592	46,428			46,428	46,200
GRV - Mingenew - Commercial	636	10	16,686	6,360			6,360	6,000
GRV - Mingenew - Industrial	636	4	9,583	2,544			2,544	2,400
GRV - Yandanooka	318	0	0	0			0	0
UV - Rural	636	19	504,100	12,084			12,084	10,800
UV - Mining	636	5	5,629	3,180			3,180	4,500
<b>Sub-Totals</b>		111	616,590	70,596	0	0	70,596	69,900
<b>Discounts (Note 12)</b>								
<b>Total Amount Raised from General Rate</b>								
Ex Gratia Rates								
<b>Specified Area Rates (Note 9)</b>								
							1,721,117	1,626,263
							33,497	31,601
<b>Total Rates</b>							1,754,614	1,657,864

All land in the Shire of Mingenew is rated according to its Gross Rental Value (GRV) in townships or Unimproved Value (UV)

The general rates detailed above for the 2015/16 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 the Local Government services/facilities.

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**8(a). RATING INFORMATION - 2015/16 FINANCIAL YEAR  
(continued)**

**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.

The overall objective of the proposed rates in the dollar and minimum payments in the 2015/16 Budget is to provide for the net funding requirements of Councils Operational and Capital Budget.

**GRV - Yandanooka Townsite**

Properties within the Yandanooka townsite boundaries.

The object of the Rural Townsite Rate, which applies to the Yandanooka Townsite, is to impose a rate of 50% of the GRV - All Other Zone rate to recognise the reduced level of service provided to Yandanooka. The reason is that Yandanooka does not receive or have convenient access to services that are provided to the town of Mingenew, such as street lighting and cleaning, footpaths public parks and gardens, public toilets and mosquito control.

**GRV - Mingenew Townsite**

Properties located within the Mingenew townsite boundaries.

The object of the GRV- All Other Zonings category, which includes commercial, industrial and residential properties within the Townsite of Mingenew, is to raise the revenue that Council believes is required for Council to operate efficiently and to provide a diverse range of services and facilities to the residents and business proprietors of the Townsite of Mingenew. The reason is that the level of service provided to Mingenew town is significantly higher than to Yandanooka. Services include street lighting and cleaning, footpaths, street trees, entrance statements, public parks and gardens, street litter bins, public toilets, tourist information and sporting facilities (tennis, hockey, netball/basketball, football, golf, horse racing, lawn bowls, cricket, polocrosse.)

**UV Rural**

Consists of properties exclusively for rural use.

The object of the UV - Rural Land Use category, which includes those properties that are zoned Rural/Mining and are used in farming activities and/or agricultural production, is to raise the amount of revenue that Council believes is required to operate efficiently and to provide the diverse range of services and facilities. The reason that the rate in the dollar for this category has been set at a comparatively low amount is to recognise the variation in land use intensity and the impact on the Shire's Road Infrastructure network and other services and to offset the relatively high property valuations in this rating category. The average rateable value of mining land use assessments within the shire is \$4,701 compared to an average rateable value of rural land use properties of \$680,779.

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**UV Mining**

Consists of properties with a mining land use.

The object of the UV - Mining Land Use category, which includes those properties that are zoned Rural/Mining and are mining leases issued by the Department of Mineral Petroleum including exploration, prospecting and general purpose leases, is to raise the amount of revenue that Council believes is required to operate efficiently and to provide the diverse range of services and facilities. The reason that the rate in the dollar for this category has been set at a comparatively high amount is to recognise the often short term tenure of mining projects in the region and to compensate for the relatively low property valuations in this rating category. The average rateable value of mining tenements within the shire is \$4,701 compared to an average rateable value of rural land use properties of \$680,779. Further, applying a higher rate in the dollar to these properties reflects the impacts of higher road infrastructure maintenance costs to Council as a result of frequent very heavy vehicle use over extensive lengths of roads throughout the year and the additional costs of amenities and services provided to cater for the employees of the mining operations.

**Minimum Rates****GRV - Rural Townsite Zoning (Yandanooka)**

The object of the Rural Townsite Rate, which applies to the Yandanooka Townsite, is to impose a minimum payment of 50% of the All Other Zones rate to recognise the reduced level of service provided to Yandanooka. The reason is that Yandanooka does not receive or have convenient access to services that are provided to the Town of Mingenew, such as street lighting, footpaths, public toilets and mosquito control. This is the minimum amount that Council believes is a reasonable contribution towards the municipal services provided.

**GRV - All Other Zonings (Mingenew)**

The object of the GRV - All Other Zonings category, which includes commercial, industrial and residential properties within the Townsite of Mingenew, is to impose a minimum amount that Council believes is a reasonable contribution towards the extensive municipal services provided. The reason is that the level of service provided to Mingenew town is significantly higher than to Yandanooka. Services include street lighting and cleaning, footpaths, street trees, entrance statements, public parks and gardens, street litter bins, public toilets, tourist information and sporting facilities (tennis, hockey, netball/basketball, football, golf, horse racing, lawn bowls, cricket, polocrosse.)

**UV - Rural Land Use**

The object of the UV - Rural Land Use category, which includes those properties that are zoned Rural/Mining and are used in farming activities and/or agricultural production, is to raise the amount of revenue that Council believes is required to operate efficiently and to provide the diverse range of services and facilities. The reason the minimum payment is set at \$636 is that Council believes this is the minimum amount that is a reasonable contribution towards the extensive municipal services provided.

**UV - Mining Land Use**

The object of the UV - Mining Land Use category, which includes those properties that are zoned Rural/Mining and are mining leases issued by the Department of Mineral and Petroleum including exploration, prospecting and general purpose, is to raise the amount of revenue that Council believes is required to operate efficiently and to provide the diverse range of services and facilities. The reason the minimum is set at \$636 is that Council believes this is the minimum amount that is a reasonable contribution towards the extensive municipal services provided.

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**Advertised Differential Rates**

	<b>c/\$</b>	<b>Minimum</b>
GRV - Yandanooka Townsite	6.8187	\$325.00
GRV - Mingenew Townsite	13.6244	\$650.00
UV - Rural	1.4850	\$650.00
UV - Mining	30.0000	\$650.00

**Adopted Differential Rates**

	<b>c/\$</b>	<b>Minimum</b>
GRV - Yandanooka Townsite	6.5645	\$318.00
GRV - Mingenew Townsite	13.1289	\$636.00
UV - Rural	1.4310	\$636.00
UV - Mining	30.0000	\$636.00

The reason the adopted amounts are different to the advertised rates is because the advertised rates were based on a 10% increase whereas the increase was reduced to 6%.

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR**

No Specified Area Rates are to be levied in 2015/16

**10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR**

No Service Charges are to be levied in 2015/16

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

	<b>2015/16 Budget \$</b>	<b>2014/15 Actual \$</b>
<b>11. FEES &amp; CHARGES REVENUE</b>		
General Purpose Funding	18,750	15,168
Governance	2,150	14,440
Law, Order, Public Safety	3,810	2,723
Health	1,000	3
Education and Welfare	3,290	3,187
Housing	103,483	90,459
Community Amenities	82,325	65,640
Recreation & Culture	31,033	31,338
Transport	15,000	15,282
Economic Services	10,150	12,906
Other Property & Services	25,568	21,440
	<u>296,559</u>	<u>272,587</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS  
- 2015/16 FINANCIAL YEAR**

No discounts are offered for the early payment of rates for the 2015/16 financial year however the following incentive prizes will be offered:

\$100 cash - donated by Central West Concrete

One Night Breakaway in a Deluxe Studio guest room - Pagoda Resort & Spa

2 x \$50 vouchers - Leader Edge Computers Dongara

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**13. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR**

An interest rate of 11% will be charged on all rate payments which are late. It is estimated that this charge will result in \$10,000 of revenue being raised.

Three separate payment options will be available to ratepayers for payment of their rates.

**Option1 (Full Payment)**

Full amount of rates and charges including arrears to be paid on or before 24 August 2015 or 35 days after the date of service appearing on the rate notice, whichever is the later.

**Option 2 (Two Instalments)**

First instalment to be received on or before 24 August 2015 or 35 days after the date of service appearing on the rate notice whichever is the later and is to include all arrears and half of the current rates and charges. The second instalment is to be made on or before the 26 October 2015.

**Option 3 (Four Instalments)**

First instalment to be received on or before 24 August 2015 or 35 days after the date of service appearing on the rate notice whichever is the later and is to include all arrears and one quarter of the current rates and charges. The second, third and fourth instalments are to be made on 26 October 2015, 28 December 2015 and 29 February 2016 respectively on the instalments notices whichever is the later.

The cost of the instalment plans will comprise simple interest of 5.5%pa calculated from the date the first instalment is due, together with an administration fee of \$15.00 for each instalment notice (ie \$45 for Option 3).

The total revenue from the imposition of the administration charge is estimated at \$2,430. No revenue with respect to instalment interest has been included.

	<b>2015/16 Budget \$</b>	<b>2014/15 Actual \$</b>
<b>14. ELECTED MEMBERS REMUNERATION</b>		
The following fees, expenses and allowances were paid to Council Members		
Meeting Fees	27,910	27,078
President's Allowance	7,100	7,000
Deputy President's Allowance	1,775	1,750
Travelling Expenses	500	0
	<u>37,285</u>	<u>35,828</u>



**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**15. NOTES TO THE STATEMENT OF CASH FLOWS****(a) Reconciliation of Cash**

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

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash - Unrestricted	110,648	480,557	24,127
Cash - Restricted	297,392	603,598	376,710
	<u>408,040</u>	<u>1,084,154</u>	<u>400,837</u>

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

Accrued Leave Reserve	13,998	13,724	13,692
Land and Buildings Reserve	44,208	43,342	111,321
Sports Ground Improvement Reserve	2,712	2,659	2,669
Plant Replacement Reserve	134,251	131,625	168,114
Aged Persons Units Reserve	20,133	19,739	19,812
Street Lights Upgrade Reserve	14,400	14,118	14,170
Painted Road Reserve	4,229	4,146	4,158
Industrial Area Development Reserve	5,262	5,159	5,182
Environmental Rehabilitation Reserve	17,915	17,565	17,630
RTC/PO/NAB Reserve	20,284	19,887	19,962
Unspent Grants	0	331,634	0
	<u>277,392</u>	<u>603,598</u>	<u>376,710</u>

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

Net Result	854,026	666,802	690,088
Depreciation	1,850,000	1,816,963	1,454,710
(Profit)/Loss on Sale of Asset	(25,370)	5,061	7,267
(Increase)/Decrease in Receivables	(178)	334,191	194,231
(Increase)/Decrease in Inventories	13,607	(3,293)	468
Increase/(Decrease) in Payables	(248,984)	(231,634)	(90,925)
Increase/(Decrease) in Employee Provisions	0	82,519	0
Grants/Contributions for the Development of Assets	(2,281,147)	(1,451,069)	(1,491,586)
Net Cash from Operating Activities	<u>163,954</u>	<u>1,219,540</u>	<u>764,253</u>

**(c) Undrawn Borrowing Facilities****Credit Standby Arrangements**

Bank Overdraft limit	400,000	400,000	400,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	14,500	14,500	14,500
Credit Card Balance at Balance Date	0	1,378	0
Total Amount of Credit Unused	<u>414,500</u>	<u>415,878</u>	<u>414,500</u>

**Loan Facilities**

Loan Facilities In use at Balance Date	<u>887,177</u>	<u>1,059,640</u>	<u>1,045,475</u>
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Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
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**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**16. TRUST FUNDS**

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

Detail	Balance 1-Jul-15 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-16 \$
BCITF Levy	67	2,200	(2,200)	67
BRB Levy	350	1,500	(1,750)	100
Centenary/Autumn Committee	900	0	0	900
Community Bus Bonds	0	600	(600)	0
Cool Room Bonds	250	125	(250)	125
Farm Water Scheme	32,950	0	0	32,950
Industrial Land Bonds	0	0	0	0
Mingenew Cemetery Group	10,000	0	0	10,000
Nomination Fees	0	120	(120)	0
Other Bonds	0	500	(500)	0
Mid West Industry Road Safety	47,300	40,000	(50,000)	37,300
Sinosteel Community Trust Fund	8,415	0	0	8,415
Tree Planter - LCDC	288	0	0	288
Weary Dunlop Memorial	2,000	0	0	2,000
Youth Advisory Council	750	0	0	750
Building Relocation Bond	6,000	0	0	6,000
ANZAC Day Breakfast	280	0	0	280
Painted Road Project	295	0	0	295
Community Christmas Tree	191	0	0	191
Mingenew Water Rights	200	0	0	200
Rec Centre Kitchen Upgrade	1,000	0	(1,000)	0
Joan Trust	4,460	4,000	(6,000)	2,460
Rates Incentive Prize	100	100	(100)	100
	<b>115,796</b>	<b>49,145</b>	<b>(62,520)</b>	<b>102,421</b>

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**17. MAJOR LAND TRANSACTIONS**

No major land transactions are expected to take place in the 2015/16 financial year.

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

No major trading undertakings are expected to place in the 2015/16 financial year.

# Shire of Mingenew

## Capital Expenditure for the 2015/16 financial year

	TOTAL ACQUISITION	Restricted Cash	Restricted M&M	GRAND TOTAL	PLANT	LIBS	Sports	APU	Grants Centre	Main Roads	RNG	BZR	CLIF Individual	CLIF Regional	Other	TOTAL FUNDING
<b>By Program</b>																
Governance	8,000			8,000												8,000
Laptops / Ipads	2,000			2,000												2,000
PA System	10,000			10,000												10,000
Shire Office	60,000			60,000												60,000
CEO Vehicle	80,000			80,000												80,000
Law, Order & Public Safety																
Town Brigade Fire Shed	150,000			150,000												150,000
Health																
Ambulance Set Down Area	99,000			99,000												99,000
Child Care Facility	15,000			15,000												15,000
Housing																
Child Care Units	100,000			100,000												100,000
Key Worker Housing	25,000			25,000												25,000
Community Amenities																
War Memorial Project	125,000			125,000												125,000
Cemetery	100,000			100,000												100,000
Recreation and Culture																
Little Well Project	30,000			30,000												30,000
Ennary Barn	50,000			50,000												50,000
Museum	90,000			90,000												90,000
Old Road Building	20,000			20,000												20,000
Men's Shed Abolition Block	36,000			36,000												36,000
Old Railway Station	120,000			120,000												120,000
Tennis Courts - Stage 1	15,000			15,000												15,000
Community Events (Outdoor Cinema, Bouncy Castle, Water Slide, etc)	150,000			150,000												150,000
Recreation Centre / Town Hall																
Water Park	150,000			150,000												150,000
Transport																
Works Supervisor Vehicle	50,000			50,000												50,000
Sundry Plant	15,000			15,000												15,000
Road Construction - Regional Road Group	584,500		50,000	634,500					144,833		389,667	471,361			45,000	584,500
Road Construction - Roads to Recovery	471,961			471,961												471,961
Road Construction - CLIF	60,000	80,000		140,000												60,000
Road Construction - Own Resources	0			0												0
Yarragadee Bridge	35,871	35,871		71,742												35,871
Shire Depot	25,000			25,000												25,000
Main Street Footpath Upgrade	150,000			150,000												150,000
Economic Services																
Business Incubator - Stage 1	150,000			150,000												150,000
Other Property and Services																
Rural Residential Area Subdivision	100,000			100,000												100,000
Industrial Area Subdivision	100,000			100,000												100,000
Christmas Lights	3,000			3,000												3,000
	3,058,753	95,871	50,000	3,204,624	0	0	0	0	144,833	0	389,667	471,361	0	0	1,627,572	3,058,753

# Shire of Mingenew

## Road Replacement Program for the 2015/16 financial year

ROAD	DESCRIPTION	WAGES	O'HEADS 131.60%	POC	CONTRACT & MATERIALS	TOTAL COST	MRD	R2R	RESTRICTED FUNDS	FAG's (Road)	OTHER	MUNI	TOTAL FUNDING
<b>MIRWA REGIONAL ROAD GROUP (2014/15)</b>													
MIRWA REGIONAL ROAD GROUP (2014/15)	Full reconstruction SLK 24.00 - SLK 25.00	23,026	30,302	37,055	59,617	150,000	100,000		50,000			0	150,000
Mingenew Mullewa Rd		23,026	30,303	37,055	59,617	150,000	100,000	0	50,000	0	0	0	150,000
<b>MIRWA REGIONAL ROAD GROUP (2015/16)</b>													
MIRWA REGIONAL ROAD GROUP (2015/16)	Full reconstruction SLK 21.00 - SLK 24.00	64,549	84,945	97,965	187,041	434,500	289,667			100,834		44,009	434,500
Mingenew Mullewa Rd		64,549	84,945	97,965	187,041	434,500	289,667	0	0	100,834	0	44,009	434,500
<b>MIRWA BLACK SPOT</b>													
NII		0	0	0	0	0	0					0	0
<b>MIRWA BRIDGEWORKS</b>													
NII		0	0	0	0	0	0					0	0
<b>ROADS TO RECOVERY</b>													
Depot Hill North Rd	SLK 7.00 - SLK 22.00	67,192	88,422	107,760	81,500	344,874		344,874				0	344,874
Yandanooka Melara Rd	SLK 2.00 - SLK 7.00	23,859	31,398	52,250	19,000	126,508		126,508				0	126,508
Yandanooka North East Rd	Postponed until 2016/17 financial year	0	0	0	0	0						0	0
		91,051	119,820	160,010	100,500	471,381	0	471,381	0	0	0	0	471,381
<b>COUNTRY LOCAL GOVERNMENT FUND 2013/14</b>													
Depot Hill Rd / Allanooka Springs Rd	SLK 16.00 - SLK 16.40	12,834	16,890	20,000	10,276	60,000			60,000			(0)	60,000
		12,834	16,890	20,000	10,276	60,000	0	0	60,000	0	0	(0)	60,000
<b>BRIDGE CONSTRUCTION</b>													
NII		0	0	0	0	0						0	0
<b>DRAINAGE</b>													
NII		0	0	0	0	0						0	0
<b>PRIVATE WORKS</b>													
NII (Little to no capacity to carry out works as per Road Program)		0	0	0	0	0						0	0
<b>ROAD MAINTENANCE</b>													
Maintenance Grading	Various Roads	39,555	49,018	75,258	4,000	168,231	40,253			39,037		88,940	168,231
Rural Road Maintenance	Various Roads	18,447	24,275	56,045	8,000	106,766	25,547			24,775		56,445	106,766
		58,402	73,293	131,303	12,000	274,998	65,800	0	0	63,812	0	145,386	274,998
<b>TOTAL 2015/16 ROAD CONSTRUCTION PROGRAM</b>													
		249,863	325,251	446,333	369,434	1,390,879	433,467	471,381	110,000	164,636	0	189,395	1,390,879

SHIRE OF MINGENSHIRE List of Fees and Charges						
	Unit	2015/16 Total Cost	Net Cost	GST	2014/15 Total Cost	
<b>ADMINISTRATION</b>						
<b>PHOTOCOPYING</b>						
A4 - black and white	per copy	\$ 0.60	\$ 0.45	\$ 0.05	\$ 0.40	
A4 - colour	per copy	\$ 0.70	\$ 0.64	\$ 0.08	\$ 0.60	
A3 - black and white	per copy	\$ 0.70	\$ 0.64	\$ 0.08	\$ 0.60	
A3 - colour	per copy	\$ 0.90	\$ 0.82	\$ 0.08	\$ 1.10	
A3 (per copy) colour	per copy	\$ 1.20	\$ 1.08	\$ 0.11	\$ 1.10	
Own paper supplied (per copy)	per copy	\$ 0.20	\$ 0.18	\$ 0.02	\$ 0.10	
A3 - double sided - colour	per copy	\$ 1.50	\$ 1.36	\$ 0.14	\$ 1.50	
Binding (per document)	per document	\$ 5.50	\$ 5.00	\$ 0.50	\$ 4.40	
<b>LAMINATING</b>						
A4	per page	\$ 1.60	\$ 1.36	\$ 0.14	\$ 1.60	
A3	per page	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00	
<b>FACSIMILE</b>						
Within Australia	per page	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00	
Overseas faxes	per page	\$ 3.30	\$ 3.00	\$ 0.30	\$ 3.30	
<b>EMAIL</b>						
Per email	per email	\$ 3.00	\$ 2.73	\$ 0.27	\$ -	
<b>COUNCIL MINUTES &amp; AGENDAS (HARD COPY)</b>						
Per Month		\$ 7.50	\$ 6.82	\$ 0.68	\$ 7.50	
Per Year		\$ 65.00	\$ 50.00	\$ 5.00	\$ 55.00	
<b>ELECTORAL ROLLS (HARD COPY)</b>						
Per Ward		\$ 30.00	\$ 27.27	\$ 2.73	\$ 15.00	
District Roll		\$ 60.00	\$ 64.65	\$ 5.45	\$ 25.00	
<b>GENERAL PURPOSE FUNDING</b>						
<b>RATES ENQUIRIES</b>						
Account Enquiry Fees		\$ 60.00	\$ 60.00		\$ 42.35	
Instalment - administration fee		\$ 15.00	\$ 15.00		\$ 11.00	
Reprint of rates notice	per notice	\$ 5.50	\$ 5.00	\$ 0.50	\$ -	
Special arrangement - administration fee	per assessment	\$ 20.00	\$ 20.00		\$ -	
<b>LAW, ORDER AND PUBLIC SAFETY</b>						
<b>FIRE PREVENTION (Bush Fires Act 1954)</b>						
Bush Fire Infringements - Infringement amounts as outlined in the Bush Fires Act 1954 and associated regulations.						
Fire Control - Any firebreaks or fire prevention works carried out on behalf of property owners will be charged out at private works rates.						
<b>DOG REGISTRATION FEES (Dog Act 1976)</b>						
<b>Sterilised Dog</b>						
<b>One Year</b>						
Normal Fee		\$ 20.00	\$ 20.00	\$ -	\$ 20.00	
Pensioner Concession		\$ 10.00	\$ 10.00	\$ -	\$ 10.00	
<b>Three Years</b>						
Normal Fee		\$ 42.50	\$ 42.50	\$ -	\$ 42.50	
Pensioner Concession		\$ 21.25	\$ 21.25	\$ -	\$ 21.25	
<b>Lifetime</b>						
Normal Fee		\$ 100.00	\$ 100.00	\$ -	\$ 100.00	
Pensioner Concession		\$ 50.00	\$ 50.00	\$ -	\$ 50.00	
<b>Unsterilised Dog</b>						
<b>One Year</b>						
Normal Fee		\$ 50.00	\$ 50.00	\$ -	\$ 50.00	
Pensioner Concession		\$ 25.00	\$ 25.00	\$ -	\$ 25.00	
<b>Three Years</b>						
Normal Fee		\$ 120.00	\$ 120.00	\$ -	\$ 120.00	
Pensioner Concession		\$ 60.00	\$ 60.00	\$ -	\$ 60.00	
<b>Lifetime</b>						
Normal Fee		\$ 250.00	\$ 250.00	\$ -	\$ 250.00	
Pensioner Concession		\$ 125.00	\$ 125.00	\$ -	\$ 125.00	
Application to keep more than 2 dogs	per app	\$ 60.00				

SHIRE OF MINGENSHIRE List of Fees and Charges					
Unit	2015/16 Total Cost	Net Cost	GST	2014/15 Total Cost	
<b>CAT REGISTRATION FEES (Cat Act 2011)</b>					
<b>All Cat have to be Sterilised and Micro Chipped prior to Registration</b>					
<b>One Year</b>					
Normal Fee - after 31st May of any year	\$ 10.00	\$ 10.00	\$ -	\$ 10.00	
Normal Fee - prior to 31st May of any year	\$ 20.00	\$ 20.00	\$ -	\$ 20.00	
<b>Three Years</b>					
Normal Fee	\$ 42.50	\$ 42.50	\$ -	\$ 42.50	
Pensioners	\$ 21.25	\$ 21.25	\$ -	\$ 21.25	
<b>Lifetime</b>					
Normal Fee	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	
Pensioners	\$ 50.00				
<b>Approval to Breed</b>					
Normal Fee - per breeding cat (male or female)	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	
<b>REPLACEMENT TAGS - CATS &amp; DOGS</b>					
Replacement Tag Fee	Per tag \$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00	
<b>ANIMAL IMPOUNDING FEES</b>					
1st Day	\$ 55.00	\$ 50.00	\$ 5.00	\$ 44.00	
Additional days	\$ 22.00	\$ 20.00	\$ 2.00	\$ 18.50	
Authorised destruction of Animal	\$ 44.00	\$ 40.00	\$ 4.00	\$ 44.00	
Kennel Licence	Annual Fee \$ 40.00	\$ 40.00	\$ -	\$ 50.00	
<b>SCHEDULE OF ANIMAL INFRINGEMENT FEES</b>					
Charged in accordance with the Dog Act 1976 and Cat Act 2011					
<b>FEES</b>					
<b>OFFENSIVE TRADES (Health Act 1911)</b>					
Piggery	\$ 298.00	\$ 298.00	\$ -	\$ -	
Fish Processing Establishment	\$ 298.00	\$ 298.00			
Poultry Production & Farming	\$ 298.00	\$ 298.00			
Butcher Shop (fat melting, fat extraction)	\$ 171.00	\$ 171.00			
Laundries, Dry Cleaning	\$ 147.00	\$ 147.00			
<b>FOOD PREMISES</b>					
Notification/Registration Fee	\$ 50.00	\$ 50.00	\$ -	\$ -	
Annual Fee	\$ 55.00	\$ 55.00			
Annual Inspection	\$ 55.00	\$ 55.00			
Reinspection Fee	per inspection \$ 55.00	\$ 55.00	\$ 5.50		
Food Safety Audit	\$ 110.00	\$ 110.00			
Water Sampling	\$ 40.00	\$ 40.00			
<b>SUPERFUND FEES (Health Act 1911)</b>					
<b>Application Fees</b>					
Residential	per tank \$ 113.00				
Commercial - add \$35 to DoH if required	per tank \$ 113.00				
<b>Inspection Fees</b>					
Residential	per tank \$ 113.00				
Commercial	per tank \$ 113.00				
<b>ITINERANT VENDORS</b>					
Annual license fee	\$ 260.00	\$ 260.00		\$ 341.00	
<b>DEAFTERS LICENCE</b>					
Application Fee	\$ 10.00	\$ 50.00	\$ -		
Daily Fee	\$ 15.00	\$ 55.00			
One week	\$ 85.00	\$ 55.00			
One month	\$ 100.00	\$ 100.00			
One year	\$ 260.00	\$ 110.00			
<b>HAWKERS FEE</b>					
Monthly Fee	\$ 100.00	\$ 100.00			
<b>LODGING HOUSES</b>					
Per annum	\$ 80.00	\$ 80.00			



SHIRE OF MINGENEW List of Fees and Charges					
	Unit	2015/16 Total Cost	Net Cost	GST	2014/15 Total Cost
<b>CARAVAN PARKS (Caravan Parks &amp; Camping Grounds Act 1995)</b>					
Application for grant or renewal of licence					
Sites (each)	Per site	\$ 6.00	\$ 6.00		
Camp sites (Each)	Per site	\$ 3.00	\$ 3.00		
Overflow (each)	Per site	\$ 1.50	\$ 1.50		
Minimum		\$ 200.00	\$ 200.00		
Temporary Caravan Park Licence		\$ 100.00	\$ 100.00		
<b>HOUSING</b>					
<b>RENTALS (per week)</b>					
Staff Housing / or as negotiated		\$ 112.00	\$ 112.00	\$ -	\$ 110.00
Non - Staff Housing / or as negotiated		\$ 250.00	\$ 250.00	\$ -	\$ 250.00
Executive 4 x 2 Houses (supplied by Karara)		\$ 300.00	\$ 300.00	\$ -	\$ 300.00
Triplex - staff		\$ 97.00	\$ 97.00	\$ -	\$ 95.00
Triplex - non staff / or as negotiated		\$ 150.00	\$ 150.00	\$ -	\$ 150.00
Key Worker Housing - 1 bedroom		\$ 150.00	\$ 150.00	\$ -	\$ -
Key Worker Housing - 2 bedroom		\$ 220.00	\$ 220.00	\$ -	\$ -
Aged Persons Units - 1 bedroom		25% of Assessable Income	\$ -	\$ -	\$ 85.00
Aged Persons Units - 2 bedroom		25% of Assessable Income	\$ -	\$ -	\$ 120.00
Mingenew / Irwin Group Residence		as negotiated			as negotiated
Silver Chain residence		as negotiated			as negotiated
<b>COMMUNITY AMENITIES</b>					
<b>REFUSE CHARGES</b>					
240 Litre Bin Collection (Annual Charge)	per bin	\$ 345.00	\$ 345.00		\$ 300.00
1.5 cubic metre bin - weekly collection (Annual charge)		\$ 2,100.00	\$ 2,100.00		
1.5 cubic metre bin - fortnightly collection (Annual Charge)		\$ 1,050.00	\$ 1,050.00		
1.5 cubic metre bin - monthly collection (Annual Charge)		\$ 540.00	\$ 540.00		
3.0 cubic metre bin - weekly collection (Annual Charge)		\$ 4,200.00	\$ 4,200.00		
3.0 cubic metre bin - fortnightly collection (Annual Charge)		\$ 2,100.00	\$ 2,100.00		
3.0 cubic metre bin - monthly collection (Annual Charge)		\$ 1,050.00	\$ 1,050.00		
Sale of 240L Green Mobile Bin	complete bin	\$ 103.00	\$ 93.84	\$ 9.36	
	lid	\$ 33.00	\$ 30.00	\$ 3.00	
	wheel	\$ 27.00	\$ 24.55	\$ 2.45	
	axle	\$ 27.00	\$ 24.55	\$ 2.45	
<u>Transfer Station</u>					
Asbestos Waste (per cubic metre)		\$ 66.00	\$ 60.00	\$ 6.00	\$ 55.00
Demolition rubble / refuse (per cubic metre)		\$ 66.00	\$ 60.00	\$ 6.00	\$ 55.00
General household waste		No Charge			
<b>PLANNING APPROVAL FEES (MINIMUM)</b>					
Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is:					
a) Not more than \$50,000		\$ 150.00	\$ 150.00		
b) More than \$50,000 but not more than \$500,000		0.32% of estimated cost of development			
		\$1,700 + 0.257% for every \$1 in excess of \$500,000			
c) More than \$500,000 but not more than \$2.5 million		\$7,161 + 0.206% for every \$1 in excess of \$2.5 million			
d) More than \$2 million but not more than \$5 million		\$12,633 + 0.0123% for every \$1 in excess of \$5 million			
e) More than \$5 million but not more than \$21.5 million		\$ 34,196.00			
f) More than \$21.5 million		The fee in item 1 plus, by way of penalty, twice that fee			
Determining a development application (other than for an extractive industry) where the development has commenced or been carried out					
Determining a development application for an extractive industry where the development has not commenced or been carried out					
Initial fee		\$ 739.00	\$ 739.00		
Annual renewal fee		\$ 351.00	\$ 351.00		



SHIRE OF MINGENEW List of Fees and Charges					
Unit	2015/16 Total Cost	Net Cost	GST	2014/15 Total Cost	
Determining a development application for an extractive industry where the development has commenced or been carried out	<b>The fee in item 3 plus, by way of penalty, twice that fee</b>				
Assessing amended plans (this applies where a determination has already been given by the Shire or where amended plans are submitted and not requested by the Shire).	<b>66% of the original application fee with a minimum of \$73</b>				
Single house - Residential Design Codes performance criteria or Town Planning Scheme variation assessment	<b>\$73 per performance criteria / Town Planning Scheme variation assessed with minimum of \$147 and a maximum of \$730</b>				
Demolition where Planning Approval required	\$	147.00	\$	147.00	
Determining an initial application for approval of a home based business (including cottage industry) where the home based business has not commenced.	\$	222.00	\$	222.00	
Determining an initial application for approval of a home based business (including cottage industry) where the home based business has commenced.	<b>The fee in item 8 plus, by way of penalty, twice that fee</b>				
Determining an application for the renewal of an approval for a home based business (including cottage industry) or other Planning Approval	\$	73.00	\$	73.00	
Determining an application for change of use or for alteration or extension or change of a non-conforming use which item 1 does not apply and where the change of use has not commenced	\$	295.00	\$	295.00	
Determining an application for change of use or for alteration or extension or change of a non-conforming use which item 1 does not apply and where the change of use has commenced	<b>The fee in item 11 plus, by way of penalty, twice that fee</b>				
Extension of current Planning Approval	\$	121.00	\$	119.09	\$ 11.91
Relocation of building envelope	\$	147.00	\$	147.00	
Providing a subdivision clearance for:	<b>\$73 per lot</b>				
a) Not more than 5 lots	<b>\$73 per lot for the first 5 lots and \$35 per lot thereafter</b>				
b) More than 6 lots not more than 195 lots	\$	7,393.00	\$	7,393.00	
c) More than 195 lots	\$	4,023.00	\$	3,857.27	\$ 365.73
Minor Scheme Amendment (ie. An amendment that involves only textual changes or rectifies a zoning anomaly) - inclusive of all associated advertising charges	<b>50% refund</b>				
If not advertised	\$	7,377.00	\$	6,706.36	\$ 670.64
Major Scheme Amendment (ie. An amendment that involves a zoning change) - inclusive of all associated advertising charges	<b>50% refund</b>				
If not advertised	\$	3,348.00	\$	3,043.84	\$ 304.36
Minor Structure Plans, Outline Development Plans, Subdivision Guide Plans or similar - inclusive of all associated advertising charges	\$	1,877.00	\$	979.09	\$ 97.91
Modifications to Plans once approval given	\$	6,943.00	\$	5,493.84	\$ 549.36
Major Structure Plans, Outline Development Plans, Subdivision Guide Plans or similar - inclusive of all associated advertising charges	\$	2,147.00	\$	1,951.82	\$ 195.18
Modifications to Plans once approval given	\$	832.00	\$	847.27	\$ 84.73
Detailed Area Plan, Design Guidelines or similar - inclusive of all associated advertising charges	\$	73.00	\$	73.00	
Issue of zoning certificate	\$	78.00	\$	69.09	\$ 6.91
Issue of Section 40 certificate	\$	73.00	\$	73.00	
Issue of written planning advice	\$	657.00	\$	587.27	\$ 59.73
Road/ROW/PAW request for closure	\$	323.00	\$	293.84	\$ 29.36
Advertising	\$	323.00	\$	293.84	\$ 29.36
a) On site signage	per sign	28.00	\$	23.84	\$ 2.36
b) Newspaper advertising	per advert	329.00	\$	299.09	\$ 29.91
CD digital copy of planning document					
Pre-strata inspection					
<b>MINGENEW CEMETERY</b>					
Burial Fee - adult	\$	385.00	\$	350.00	\$ 35.00
Burial Fee - child	\$	280.00	\$	264.00	\$ 26.00
Re-opening fee - brick grave/vault	\$	440.00	\$	400.00	\$ 40.00
Burial Fee	\$	25.00	\$	23.00	\$ 2.00
Permission to erect headstone etc	\$	50.00	\$	45.45	\$ 4.55
Undertakers license fee	\$	35.00	\$	32.00	\$ 3.00
Permission to inter ashes in grave	\$	55.00	\$	50.00	\$ 5.00
Niche Wall Fee + cost of plaque	\$	110.00	\$	100.00	\$ 10.00
Reservation Fee					
Reservation Fee for Niche Wall					

SHIRE OF MINGENEW List of Fees and Charges					
	Unit	2015/16 Total Cost	Net Cost	GST	2014/15 Total Cost
RECREATION & CULTURE					
MINGENEW HALL					
Not for hire		\$ -	\$ -	\$ -	\$ -
RECREATION CENTRE / NEW PAVILION					
Travelling Shows		\$ 200.00	\$ 181.82	\$ 18.18	\$ 187.00
Parties, demos etc		\$ 25.00	\$ 22.73	\$ 2.27	\$ 23.00
Parties, demos etc - external groups		\$ 200.00	\$ 184.00	\$ 16.00	\$ 187.00
Other functions, weddings etc		\$ 210.00	\$ 190.91	\$ 19.09	\$ 198.00
Meetings - local		\$ 30.00	\$ 27.27	\$ 2.73	\$ 29.00
Meetings - non local		\$ 90.00	\$ 81.82	\$ 8.18	\$ 82.00
Business Meetings/Seminars - local		\$ 140.00	\$ 127.27	\$ 12.73	\$ 128.00
Business Meetings / Seminars - non local		\$ 210.00	\$ 190.91	\$ 19.09	\$ 198.00
New Pavilion - Business Meetings/Seminars		\$ 100.00	\$ 90.91	\$ 9.09	\$ 93.00
Cups and saucers only		\$ 25.00	\$ 22.73	\$ 2.27	\$ 23.00
Full catering - 50 people		\$ 60.00	\$ 45.45	\$ 4.55	\$ 47.00
Full catering - 80 people		\$ 75.00	\$ 68.18	\$ 6.82	\$ 70.00
Full catering - 150 people		\$ 100.00	\$ 90.91	\$ 9.09	\$ 93.00
Mobile Cool Room - hire		\$ 125.00	\$ 113.64	\$ 11.36	\$ 117.00
Mobile Cool Room - bond		\$ 140.00	\$ 140.00	\$ -	\$ 133.00
There is no charge to local sporting and community groups for the use of the cool room					
AUDITORIUM CENTRE					
Meetings - local		\$ -	\$ -	\$ -	\$ -
Meetings - non local		\$ 45.00	\$ 40.91	\$ 4.09	\$ 44.00
Visiting Professionals		\$ 45.00	\$ 40.91	\$ 4.09	\$ 44.00
Business Meetings / Seminars - local		\$ 80.00	\$ 72.73	\$ 7.27	\$ 77.00
Business Meetings / Seminars - non local		\$ 125.00	\$ 113.64	\$ 11.36	\$ 121.00
Home & Community Care - per calendar month		\$ 290.00	\$ 263.64	\$ 26.36	\$ 286.00
Arts & Crafts Group - Per Meeting		\$ 20.00	\$ 18.18	\$ 1.82	\$ 22.00
OTHER					
Museum/Historical Society		\$ -	\$ -	\$ -	\$ -
Arts & Crafts Group - Railway Station Annual Lease		\$ -	\$ -	\$ -	\$ -
Equipment Hire (Per Item)					
Trestles		\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00
Chairs		\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.50
Sale of Tablecloth (per metre)		\$ 1.50	\$ 1.36	\$ 0.14	\$ 1.50
BONDS & CLEANING/DAMAGES - ALL VENUES					
Hire Bond Fees					
Venues where liquor may be provided - Commercial		\$ 500.00	\$ 500.00	\$ -	\$ 500.00
Venues where liquor may be provided - Local Organisations		\$ 250.00	\$ 250.00	\$ -	\$ 250.00
Cleaning of / Damages to Venue					
All venues should be in a clean state before hire. Hirer's who do not leave the facility in the same state will be charged to clean the facility. (per hour or part thereof)		\$ 65.00	\$ 59.09	\$ 5.91	\$ 60.00
Damages		Actual Cost of Repairs + 25% Admin Fee			
SPORTING CLUB LEASES					
Football Club (per annum)		\$ 5,185.00	\$ 4,695.45	\$ 489.55	\$ 4,695.00
Cricket Club (per annum)		\$ 3,161.00	\$ 2,873.64	\$ 287.36	\$ 2,874.00
Hockey Club (per annum)		\$ 3,161.00	\$ 2,873.64	\$ 287.36	\$ 2,874.00
Netball Club (per annum)		\$ 1,210.00	\$ 1,100.00	\$ 110.00	\$ 1,100.00
Basketball (if operating)		\$ -	\$ -	\$ -	\$ -
Tennis Club (per annum)		\$ 5,185.00	\$ 4,695.45	\$ 489.55	\$ 4,695.00
Lions Club - Expo		\$ 3,993.00	\$ 3,630.00	\$ 363.00	\$ 3,630.00
Polocrosse Club (per annum)		\$ 752.00	\$ 683.64	\$ 68.36	\$ 684.00
Turf Club (per annum)		\$ 5,185.00	\$ 4,695.45	\$ 489.55	\$ 4,695.00
Golf Club (per annum)		\$ 3,161.00	\$ 2,873.64	\$ 287.36	\$ 2,874.00
Bowling Club (per annum)		\$ 5,185.00	\$ 4,695.45	\$ 489.55	\$ 4,695.00
HORSE Paddock LEASES					
Lease area = 0.2 Ha (per annum)		\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00

# SHIRE OF MINGENEW

## List of Fees and Charges

Unit	2015/16 Total Cost	Net Cost	GST	2014/15 Total Cost
<b>BUILDING LICENSE FEES</b>				
<b>Set by Other Legislation: Building Regulation 2012</b>				
<b>Class 1 &amp; 10 Buildings - Certified</b>				
Building Licence - 0.19% of 10/11 of Project Value (min \$90)	As per Act/Rate			As per Act
BCITF Levy - Estimated Value x 0.2%	As per Act/Rate			As per Act
Builders Registration Board Levy				
Owner Builder	\$ 61.85	\$ 61.85		\$ 40.58
	\$ 119.00	\$ 119.00		\$ 119.00
<b>Class 2 - 9 Buildings - Certified</b>				
Building Licence - 0.09% of 10/11 of Project Value (min \$90)				\$ -
BCITF Levy - Estimated Value x 0.2%				\$ -
Builders Registration Board Levy	\$ 61.85	\$ 61.85		\$ 40.58
<b>Application for a demolition permit</b>				
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	\$ 92.00			
b) for demolition work in respect of a Class 2 to Class 9 building (per storey)	\$ 92.00			
<b>Application to extend the time during which a building or demolition permit has effect</b>				
	\$ 92.00			
<b>Application for an occupancy permit for a completed building</b>				
	\$ 92.00			
<b>Application of a temporary occupancy permit for an incomplete building</b>				
	\$ 92.00			
<b>Application for modification of an occupancy permit for additional use of a building</b>				
	\$ 92.00			
<b>Application for a replacement occupancy permit for permanent change of the building use</b>				
	\$ 92.00			
<b>Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision</b>				
	\$10.26 for each strata unit covered by the application but not less than \$182			
<b>Application for an occupancy permit for a building in respect of which unauthorised work has been done</b>				
	0.18% of the estimated value of the unauthorised work, but not less than \$82			
<b>Application for a building approval certificate for a building in respect of which unauthorised work has been done</b>				
	0.38% of the estimated value of the unauthorised work			
<b>Application to replace an occupancy permit for an existing building</b>				
	\$ 92.00			
<b>Application for a building approval certificate for an existing building where unauthorised work has not been done</b>				
	\$ 92.00			
<b>Application to extend the time during which an occupancy permit or building approval certificate</b>				
	\$ 92.00			
<b>Search Building Fee</b>				
Copy of site plan	\$ 6.00	\$ 5.45	\$ 0.55	\$ -
Copy of building permit plans	\$ 11.00	\$ 10.00	\$ 1.00	\$ -
<b>BUILDING INSPECTION FEE</b>	per inspection \$ 130.00	\$ 118.18	\$ 11.82	\$ 77.08
<b>STANDARD WATER (per 500L)</b>				
per 500L	\$ 1.00	\$ 1.00		\$ -
Minimum charge	\$ 5.50	\$ 5.50		\$ -
<b>OTHER PROPERTY AND SERVICES</b>				
<b>COMMUNITY BUS HIRE</b>				
<i>Midwest = North Midlands, the City of Greater Geraldton and Shire of Irwin</i>				
<b>Category 1 - Mingenew Primary School &amp; Seniors</b>				
Daily Hire Fee (includes Unlimited Km's) - Within Midwest	\$ 75.00	\$ 68.18	\$ 6.82	\$ 70.00
Daily Hire Fee (includes Unlimited Km's) - Outside Midwest	\$ 120.00	\$ 109.09	\$ 10.91	\$ -
Hourly Hire Fee (includes Unlimited Km's)		\$ -	\$ -	\$ 10.00
<b>Category 2 - Community &amp; Sporting Groups and Ratepayers</b>				
Daily Hire Fee - Within Midwest	\$ 80.00	\$ 72.73	\$ 7.27	\$ 70.00
Hourly Hire Fee - Within Midwest		\$ -	\$ -	\$ 10.00
Daily Hire Fee - Outside Midwest	\$ 150.00	\$ 136.36	\$ 13.64	\$ 140.00
Per Kilometre Fee	\$ 1.50	\$ 1.36	\$ 0.14	\$ 0.70
<i>Category 2 hire charges either per Km rate or daily rate whichever the lesser.</i>				

SHIRE OF MINGENSHIRE List of Fees and Charges				
Unit	2015/16 Total Cost	Net Cost	GST	2014/15 Total Cost
<b>Category 3 - Business/Commercial &amp; Private Groups</b>				
Daily Hire Fee	\$ 150.00	\$ 136.36	\$ 13.64	\$ 140.00
Per Kilometre Fee	\$ 1.60	\$ 1.36	\$ 0.14	\$ 1.40
	\$ -	\$ -	\$ -	
<b>Bonds - All Categories</b>				
Vehicle Hire	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
Cleaning	\$ 60.00	\$ 60.00	\$ -	\$ 60.00
<b>PLANT HIRE</b>				
Minimum charge of 1 hour per plant hired				
Rate includes operator	Per Hour			
Grader - Contractor	\$ 250.00	\$ 227.27	\$ 22.73	\$ 250.00
Grader - Ratepayer	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
Backhoe - Contractor	\$ 180.00	\$ 136.36	\$ 13.64	\$ 150.00
Backhoe - Ratepayer	\$ 120.00	\$ 109.09	\$ 10.91	\$ 121.08
Loader - Contractor	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
Loader - Ratepayer	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00
Tip Truck - Contractor	\$ 149.00	\$ 136.46	\$ 13.66	\$ 136.00
Tip Truck - Ratepayer	\$ 127.00	\$ 115.45	\$ 11.65	\$ 115.00
Truck & Trailer - Contractor	\$ 250.00	\$ 227.27	\$ 22.73	\$ 250.00
Truck & Trailer - Ratepayer	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
Tractor & slash	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00
Block slashing	\$ 75.00	\$ 68.18	\$ 6.82	\$ 73.00
Rubbered Tyred Roller - Contractor	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
Rubbered Tyred Roller - Ratepayer	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00
Vibratory Roller - Contractor	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00
Vibratory Roller - Ratepayer	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00
Bobcat	\$ 100.00	\$ 90.91	\$ 9.09	\$ 99.00
Small Truck - Contractor	\$ 120.00	\$ 109.09	\$ 10.91	\$ 121.00
Small Truck - Ratepayer	\$ 110.00	\$ 100.00	\$ 10.00	\$ 109.00
Ute with fogger - Not including Chemicals	\$ 100.00	\$ 90.91	\$ 9.09	\$ 99.00
<b>LABOURER (per hour)</b>	\$ 65.00	\$ 59.09	\$ 5.91	\$ 50.00
Penalty rates will apply if overtime is involved				
<b>SAND</b>				
Flat rate of:				
Small Truck (approx. 3 to 4 metres) - per load	\$ 80.00	\$ 72.73	\$ 7.27	\$ 77.00
Large Truck (approx 7 metres)	\$ 120.00	\$ 109.09	\$ 10.91	\$ 110.00
<b>GRAVEL</b>				
Flat rate of:				
Small Truck (approx. 3 to 4 metres) - per load	\$ 80.00	\$ 72.73	\$ 7.27	\$ 77.00
Large Truck (approx 7 metres)	\$ 170.00	\$ 154.55	\$ 15.45	\$ 166.00
<b>BLUE METAL</b>				
Flat rate of:				
Small Truck (approx. 3 to 4 metres) - per load	\$ 90.00	\$ 81.82	\$ 8.18	\$ 88.00
Large Truck (approx 7 metres)	\$ 360.00	\$ 318.18	\$ 31.82	\$ 330.00
<b>Sale of:</b>				
Sand/Gravel/Blue Metal by Trailer Load	\$ 35.00	\$ 31.82	\$ 3.18	\$ 33.00
<b>Special District Plates</b>				
Fees set by the Department of Transport				

## 9.2 FINANCE

### 9.2.1 FINANCIAL STATEMENTS FOR PERIOD ENDING 30<sup>th</sup> JUNE 2015

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0304  
**Date:** 7<sup>th</sup> July 2015  
**Author:** Nita Jane, Manager of Administration & Finance  
**Senior Officer:** Martin Whitely, Chief Executive Officer

#### Summary

The Monthly Statement of Financial Activity report for the period ending 30<sup>th</sup> June 2015 is presented to Council for adoption.

#### Attachment

Attachment 9.2.1 - Finance Report for period ending 30<sup>th</sup> June 2015.

#### Background

Financial Regulations require a monthly statement of financial activity report to be presented to Council.

#### Comment

SUMMARY OF FUNDS – SHIRE OF MINGENEW	
Municipal Account	413,620
Business Cash Maximiser (Municipal Funds)	404,573
Trust Account	137,178
Mid-West Regional Council Trust Account	158,660
Reserve Maximiser Account	271,964

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. The following remains outstanding as at 30<sup>th</sup> June 2015:

	Current	30+ Days	60+ Days	90+ Days	TOTAL
Amount	49,116	1,647	360	1,585	52,707

Rates Outstanding at 30<sup>th</sup> June 2015 were:

	Current	Arrears	TOTAL
Rates	24	32,595	32,619
Rubbish	0	300	300
TOTAL	24	32,895	32,919

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2014 / 2015 financial year.

It should be noted that the financial statements for the month ending 30<sup>th</sup> June 2015 are in draft form. The financial statements are currently unaudited and may change during the finalisation of the 2014/15 financial year and the audit process.

**Consultation**

Martin Whitely, Chief Executive Officer  
Julie Borrett, Senior Finance Officer

**Statutory Environment**

Local Government Act 1995 Section 6.4  
Local Government (Financial Management) Regulations 1996 Section 34

**Policy Implications**

Nil

**Financial Implications**

Financial implications are outlined in comments.

**Strategic Implications**

Nil

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION – ITEM 9.2.1**

That the Monthly Statement of Financial Activity for the period 1<sup>st</sup> July 2014 to 30<sup>th</sup> June 2015 be received.

**COUNCIL DECISION – ITEM 9.2.1**

Moved Cr Gledhill

Seconded Cr Newton

That the Monthly Statement of Financial Activity for the period 1<sup>st</sup> July 2014 to 30<sup>th</sup> June 2015 be received.

CARRIED 6/0

**SHIRE OF MINGENEW****MONTHLY FINANCIAL REPORT****For the Period Ended 30 June 2015****LOCAL GOVERNMENT ACT 1995****LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996****TABLE OF CONTENTS**

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**Shire of Mingenew****Compilation Report**

For the Period Ended 30 June 2015

**Report Purpose**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34.

**Overview**

Summary reports and graphical progressive graphs are provided on page 3, 4 and 5.

No matters of significance are noted.

**Statement of Financial Activity by reporting program**

Is presented on page 6 and shows a surplus as at 30 June 2015 of \$467,987.

**Note:** The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

**Preparation**

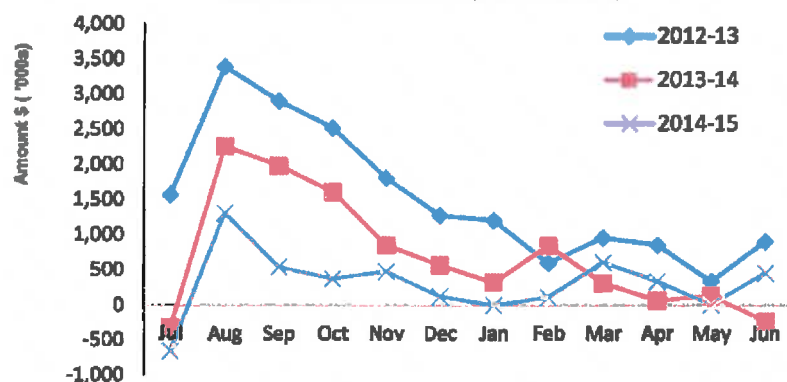
Prepared by: Martin Whitely

Reviewed by:

Date prepared: 8/07/2015



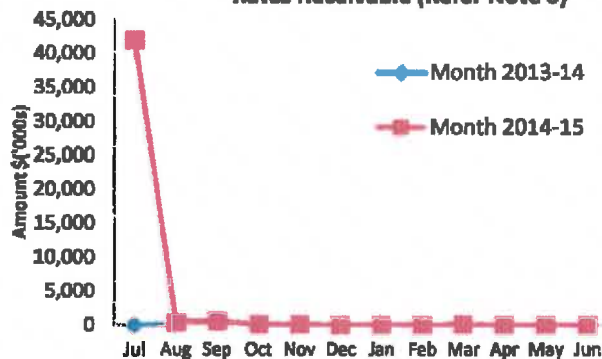
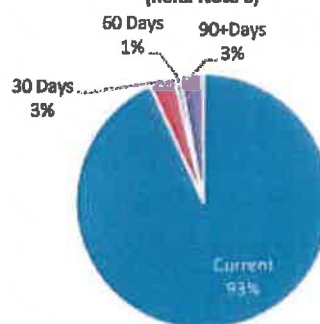
**Shire of Mingenew**  
**Monthly Summary Information**  
For the Period Ended 30 June 2015

**Liquidity Over the Year (Refer Note 3)****Cash and Cash Equivalents  
as at period end**

Unrestricted	\$	480,557
Restricted	\$	603,598
	\$	1,084,154

**Receivables**

Rates	\$	34,562
Other	\$	52,707
	\$	87,269

**Rates Receivable (Refer Note 6)****Accounts Receivable Ageing (non-rates)  
(Refer Note 6)**

Comments

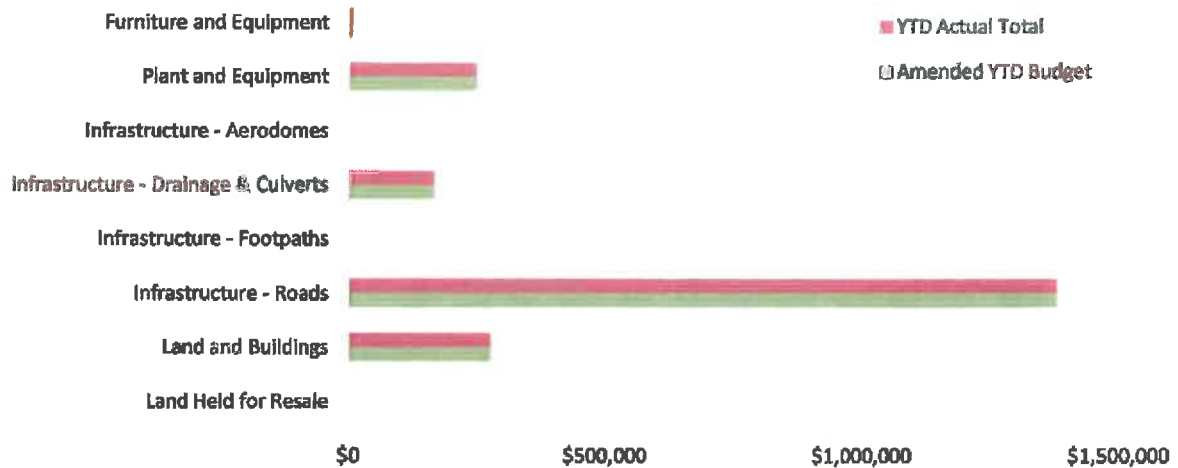
This information is to be read in conjunction with the accompanying Financial Statements and notes.

## Shire of Mingenew

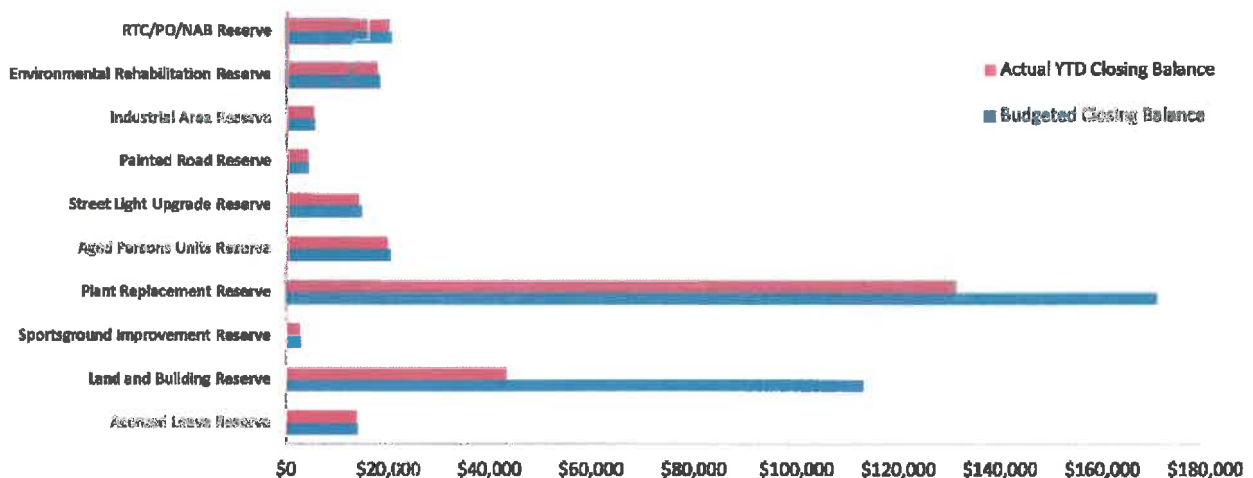
### Monthly Summary Information

For the Period Ended 30 June 2015

#### Capital Expenditure Program YTD (Refer Note 13)



#### Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)



Comments

This information is to be read in conjunction with the accompanying Financial Statements and notes.

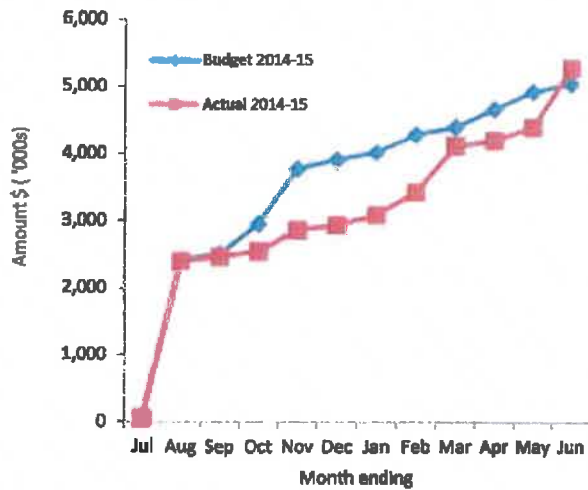
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### Monthly Summary Information

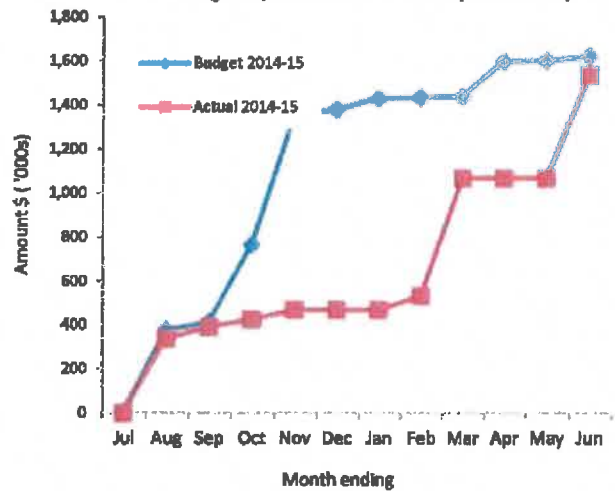
For the Period Ended 30 June 2015

#### Revenues

Budget Operating Revenues -v- Actual (Refer Note 2)

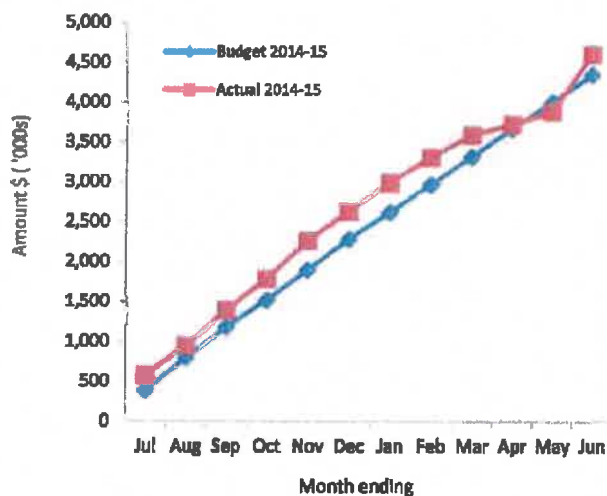


Budget Capital Revenue -v- Actual (Refer Note 2)

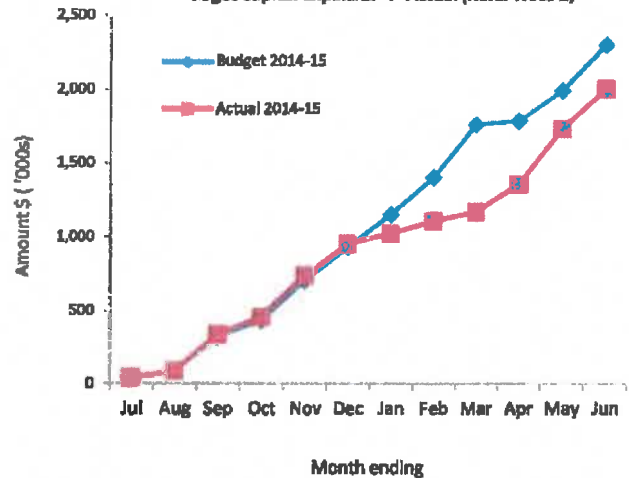


#### Expenditure

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



#### Comments

This information is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF MINGENEW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 June 2015**

		2014/15 Budget	2014/15 Original Budget	2014/15 YTD Budget	2014/15 YTD Actual	Var. \$ (B)-(A)	Var. % (B)-(A)/(A)	Var.
	Note	(a)	(a)	(a)	(b)			
<b>Operating Revenues</b>		\$	\$	\$	\$	\$	%	
General Purpose Funding		2,277,052	2,258,372	2,258,372	2,576,957	317,945	14.06%	▲
Governance		80,616	37,179	37,179	34,990	(2,789)	(7.50%)	
Law, Order and Public Safety		25,154	27,100	27,100	33,987	6,837	25.23%	
Health		217	0	0	29,621	29,621		▲
Education and Welfare		3,448	3,795	3,795	34,545	30,745	810.13%	▲
Housing		99,876	92,204	92,204	110,284	18,080	19.61%	▲
Community Amenities		64,647	55,979	55,979	67,287	10,308	18.08%	▲
Recreation and Culture		69,408	73,446	73,446	75,485	2,040	2.76%	
Transport		662,210	718,813	718,813	687,534	(31,299)	(4.35%)	
Economic Services		10,208	11,012	11,012	53,760	42,748	389.20%	▲
Other Property and Services		122,228	271,626	271,626	129,624	(142,002)	(52.28%)	▼
<b>Total Operating Revenue</b>		<b>3,965,070</b>	<b>3,550,526</b>	<b>3,550,526</b>	<b>3,826,798</b>	<b>(441,713)</b>		
<b>Operating Expense</b>								
General Purpose Funding		(77,581)	(55,096)	(55,096)	(65,840)	(10,744)	(19.50%)	▼
Governance		(272,989)	(151,940)	(151,940)	(268,959)	(117,019)	(77.02%)	▼
Law, Order and Public Safety		(109,788)	(99,789)	(99,789)	(96,866)	2,825	2.83%	
Health		(89,489)	(81,856)	(81,856)	(59,863)	21,993	26.87%	▲
Education and Welfare		(40,347)	(28,747)	(28,747)	(40,670)	(11,923)	(41.48%)	▼
Housing		(268,994)	(189,845)	(189,845)	(295,424)	(105,579)	(55.61%)	▼
Community Amenities		(162,816)	(136,322)	(136,322)	(159,959)	(23,637)	(17.34%)	▼
Recreation and Culture		(950,109)	(802,508)	(802,508)	(958,968)	(194,460)	(24.23%)	▼
Transport		(2,445,585)	(2,409,430)	(2,409,430)	(2,419,456)	(10,026)	(0.42%)	
Economic Services		(172,479)	(147,993)	(147,993)	(170,508)	(22,510)	(53.21%)	▼
Other Property and Services		(133,992)	(248,438)	(248,438)	(36,456)	212,042	85.39%	▲
<b>Total Operating Expenditure</b>		<b>(4,705,579)</b>	<b>(4,332,026)</b>	<b>(4,332,026)</b>	<b>(4,611,064)</b>	<b>(259,040)</b>		
<b>Funding Balance Adjustments</b>								
Add back Depreciation		1,797,500	1,454,710	1,454,710	1,816,963	362,253	24.90%	▲
Adjust (Profit)/Loss on Asset Disposal	8	5,061	7,267	5,061	5,061	(0)	(0.00%)	
Adjust Provisions and Accruals		0	0	0	82,519	82,519		▲
<b>Net Cash from Operations</b>		<b>462,082</b>	<b>660,472</b>	<b>660,273</b>	<b>1,120,276</b>	<b>144,019</b>		
<b>Capital Revenues</b>								
Grants, Subsidies and Contributions	11	1,448,465	1,491,586	1,491,586	1,451,069	(40,517)	(2.72%)	
Proceeds from Disposal of Assets	8	87,773	131,700	131,700	87,773	(49,927)	(38.35%)	▼
<b>Total Capital Revenues</b>		<b>1,536,238</b>	<b>1,623,286</b>	<b>1,623,286</b>	<b>1,538,842</b>	<b>(84,444)</b>		
<b>Capital Expenses</b>								
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(291,711)	(176,708)	(291,711)	(280,494)	11,217	3.85%	
Infrastructure - Roads	13	(1,619,193)	(1,746,918)	(1,619,193)	(1,268,120)	351,065	21.68%	▲
Infrastructure - Footpaths	13	0	0	0	0	0		
Infrastructure - Drainage & Culverts	13	(168,500)	(56,167)	(168,500)	(170,085)	(1,585)	(0.94%)	
Infrastructure - Aerodomes	13	0	0	0	0	0		
Infrastructure - Other	13	0	0	0	(23,135)			
Plant and Equipment	13	(252,299)	(317,700)	(252,299)	(252,299)	(0)	(0.00%)	
Furniture and Equipment	13	(6,454)	0	(6,454)	(6,454)	0	0.00%	
<b>Total Capital Expenditure</b>		<b>(2,338,157)</b>	<b>(2,297,485)</b>	<b>(2,338,157)</b>	<b>(2,600,534)</b>	<b>(360,689)</b>		
<b>Net Cash from Capital Activities</b>		<b>(801,919)</b>	<b>(674,199)</b>	<b>(714,871)</b>	<b>(461,733)</b>	<b>278,233</b>		
<b>Financing</b>								
Proceeds from New Debentures		170,000	170,000	170,000	170,000	0	0.00%	
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	33,897	0	0	33,897	33,897		
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(162,587)	(162,587)	(148,420)	(148,419)	1	0.00%	
Transfer to Reserves	7	(20,000)	(97,467)	(20,000)	(26,618)	(6,618)	(33.09%)	
<b>Net Cash from Financing Activities</b>		<b>21,310</b>	<b>(90,054)</b>	<b>1,580</b>	<b>28,460</b>	<b>27,280</b>		
<b>Net Operations, Capital and Financing</b>		<b>(318,557)</b>	<b>(108,773)</b>	<b>(58,018)</b>	<b>687,983</b>	<b>447,331</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>(219,396)</b>	<b>33,967</b>	<b>(219,396)</b>	<b>(219,396)</b>	<b>1</b>	<b>(0.00%)</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(537,953)</b>	<b>(68,807)</b>	<b>(274,414)</b>	<b>467,567</b>	<b>447,552</b>		

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.  
Refer to Note 2 for an explanation of the reasons for the variance.

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

## MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 July 2015

**SHIRE OF MINGENEW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 June 2015**

	Note	2014/15 Amended Annual Budget	2014/15 Original Budget (a)	2014/15 YTD Budget (a)	2014/15 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var
<b>Operating Revenues</b>		\$	\$	\$	\$	\$	%	
Rates	9	1,662,962	1,618,296	1,618,296	1,657,864	39,568	2.45%	
Operating Grants, Subsidies and Contributions	11	1,002,300	1,032,319	1,032,319	1,426,474	394,155	38.18%	▲
Fees and Charges		263,879	424,351	424,351	272,587	(151,764)	(35.76%)	▼
Service Charges		0	0	0	0	0		
Interest Earnings		25,394	33,367	33,367	28,739	(4,628)	(13.87%)	
Other Revenue		408,015	438,000	438,000	437,813	(187)	(0.04%)	
Profit on Disposal of Assets	8	3,320	4,193	4,193	3,320			
<b>Total Operating Revenue</b>		<b>3,303,070</b>	<b>3,550,326</b>	<b>3,550,326</b>	<b>3,526,796</b>	<b>277,144</b>		
<b>Operating Expense</b>								
Employee Costs		(1,121,192)	(1,023,656)	(1,023,656)	(1,063,937)	(40,281)	(3.94%)	
Materials and Contracts		(935,843)	(927,389)	(927,389)	(859,592)	67,797	7.31%	
Utility Charges		(109,110)	(99,050)	(99,050)	(103,469)	(4,419)	(4.46%)	
Depreciation on Non-Current Assets		(1,797,500)	(1,454,710)	(1,454,710)	(1,816,963)	(362,253)	(24.90%)	▼
Interest Expenses		(67,769)	(64,527)	(64,527)	(81,135)	(16,608)	(25.74%)	▼
Insurance Expenses		(189,256)	(242,782)	(242,782)	(192,139)	50,643	20.86%	▲
Other Expenditure		(476,528)	(528,450)	(528,450)	(485,447)	43,003	8.14%	
Loss on Disposal of Assets	8	(8,581)	(11,460)	(11,460)	(8,581)			
<b>Total Operating Expenditure</b>		<b>(4,705,579)</b>	<b>(4,352,024)</b>	<b>(4,352,024)</b>	<b>(4,611,064)</b>	<b>(262,115)</b>		
<b>Funding Balance Adjustments</b>								
Add back Depreciation		1,797,500	1,434,710	1,434,710	1,816,963	382,253	24.90%	▲
Adjust (Profit)/Loss on Asset Disposal	8	5,061	7,267	5,061	5,061	(0)	(0.00%)	
Adjust Provisions and Accruals		0	0	0	82,519	82,519		▲
<b>Net Cash from Operations</b>		<b>462,052</b>	<b>660,479</b>	<b>658,273</b>	<b>1,120,276</b>	<b>469,797</b>		
<b>Capital Revenues</b>								
Grants, Subsidies and Contributions	11	1,448,465	1,491,586	1,491,586	1,451,069	(40,517)	(2.72%)	
Proceeds from Disposal of Assets	8	87,773	131,700	131,700	87,773	(43,927)	(33.39%)	▼
<b>Total Capital Revenues</b>		<b>1,536,238</b>	<b>1,623,286</b>	<b>1,623,286</b>	<b>1,538,841</b>	<b>(84,445)</b>		
<b>Capital Expenses</b>								
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(291,711)	(176,700)	(291,711)	(280,494)	11,217	5.85%	
Infrastructure - Roads	13	(1,619,193)	(1,748,918)	(1,619,193)	(1,268,128)	351,065	21.68%	▲
Infrastructure - Footpaths	13	0	0	0	0	0		
Infrastructure - Drainage & Culverts	13	(168,500)	(56,167)	(168,500)	(170,085)	(1,585)	(0.94%)	
Infrastructure - Aerodromes	13	0	0	0	0	0		
Infrastructure - Other	13	0	0	0	(23,135)			
Plant and Equipment	13	(252,299)	(317,700)	(252,299)	(252,299)	(0)	(0.00%)	
Furniture and Equipment	13	(6,454)	0	(6,454)	(6,454)	0	0.00%	
<b>Total Capital Expenditure</b>		<b>(2,338,157)</b>	<b>(2,397,435)</b>	<b>(2,338,157)</b>	<b>(2,000,594)</b>	<b>360,898</b>		
<b>Net Cash from Capital Activities</b>		<b>(801,919)</b>	<b>(674,199)</b>	<b>(714,871)</b>	<b>(461,753)</b>	<b>276,253</b>		
<b>Financing</b>								
Proceeds from New Debentures		170,000	170,000	170,000	170,000	0	0.00%	
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	33,897	0	0	33,897	33,897		
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(162,587)	(162,587)	(148,420)	(148,419)	1	0.00%	
Transfer to Reserves	7	(20,000)	(97,467)	(20,000)	(26,618)	(6,618)	(33.09%)	
<b>Net Cash from Financing Activities</b>		<b>21,310</b>	<b>(80,054)</b>	<b>1,580</b>	<b>28,950</b>	<b>27,280</b>		
<b>Net Operations, Capital and Financing</b>		<b>(319,557)</b>	<b>(108,774)</b>	<b>(55,018)</b>	<b>667,583</b>	<b>763,329</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>(218,396)</b>	<b>33,967</b>	<b>(219,396)</b>	<b>(218,895)</b>	<b>1</b>	<b>(0.00%)</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(537,953)</b>	<b>(89,807)</b>	<b>(274,414)</b>	<b>467,967</b>	<b>763,330</b>		

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.  
Refer to Note 2 for an explanation of the reasons for the variance.

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

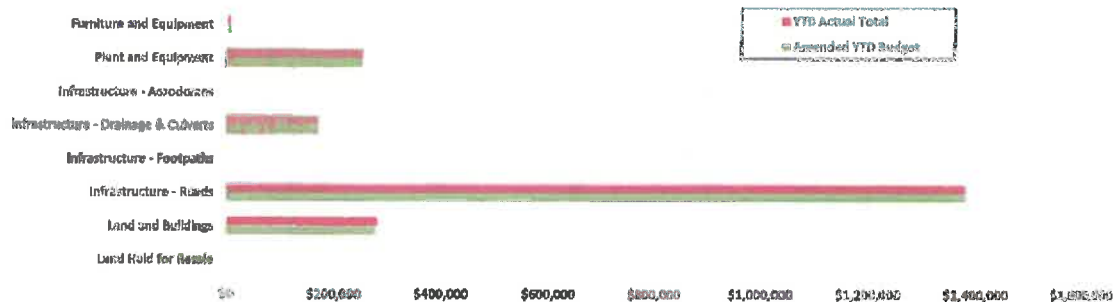
## MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 July 2015

**SHIRE OF MINGENEW**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
**For the Period Ended 30 June 2015**

Capital Acquisitions	Note	YTD 30 06 2015					
		YTD Actual New / Upgrade (a)	YTD Actual (Renewal) Expenditure (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
Land Held for Sale	13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Land and Buildings	13	188,481	92,013	280,494	288,494	291,711	0
Infrastructure - Roads	13	866,148	516,228	1,382,376	1,582,576	1,619,193	0
Infrastructure - Footpaths	13	0	0	0	0	0	0
Infrastructure - Drainage & Culverts	13	0	170,085	170,085	170,085	168,500	0
Infrastructure - Aerodromes	13	0	0	0	0	0	0
Plant and Equipment	13	252,299	0	252,299	252,299	252,299	0
Furniture and Equipment	13	6,454	0	6,454	6,454	6,454	0
<b>Capital Expenditure Totals</b>		<b>1,313,382</b>	<b>778,325</b>	<b>2,091,707</b>	<b>2,091,707</b>	<b>2,938,157</b>	<b>0</b>

**Funded By:**

Capital Grants and Contributions	1,428,608	1,491,586	1,494,585	62,978
Borrowings	170,000	170,000	170,000	0
Other (Disposals & C/Pwd)	87,773	131,700	87,773	(43,927)
Own Source Funding - Cash Backed Reserves				
Land and Building Reserve	27,318	0	0	27,318
Sportground Improvement Reserve	0	0	0	0
Plant Replacement Reserve	6,578	0	0	6,578
Aged Persons Units Reserve	0	0	0	0
Street Light Upgrade Reserve	0	0	0	0
Painted Road Reserve	0	0	0	0
Industrial Area Reserve	0	0	0	0
Total Own Source Funding - Cash Backed Reserves	(33,897)	0	0	(33,897)
Own Source Funding - Operations	405,327	298,421	645,819	186,905
<b>Capital Funding Total</b>	<b>2,091,707</b>	<b>2,091,707</b>	<b>2,938,157</b>	<b>0</b>

**Capital Expenditure Program YTD**



## MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 July 2015

**SHIRE OF MINGENEW**  
**STATEMENT OF BUDGET AMENDMENTS**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 June 2015**

	Adopted Budget	Adopted Budget Amendments (note 3)	Amended Annual Budget	Amended YTD Budget (a)
<b>Operating Revenues</b>	\$	\$	\$	\$
General Purpose Funding - Rates	2,258,372	18,690	2,277,062	2,258,372
Governance	37,179	(6,563)	30,616	37,179
Law, Order and Public Safety	27,100	(1,946)	25,154	27,100
Health	0	217	217	0
Education and Welfare	3,795	(347)	3,448	3,795
Housing	92,204	7,672	99,876	92,204
Community Amenities	56,879	7,688	64,567	56,879
Recreation and Culture	73,446	(4,038)	69,408	73,446
Transport	718,813	(56,603)	662,210	718,813
Economic Services	11,012	(804)	10,208	11,012
Other Property and Services	271,626	(149,402)	122,224	271,626
<b>Total Operating Revenue</b>	<b>3,550,526</b>	<b>(185,456)</b>	<b>3,365,070</b>	<b>3,550,526</b>
<b>Operating Expense</b>				
General Purpose Funding	(55,096)	(22,485)	(77,581)	(55,096)
Governance	(151,940)	(121,049)	(272,989)	(151,940)
Law, Order and Public Safety	(99,789)	(9,999)	(109,788)	(99,789)
Health	(81,856)	12,357	(69,499)	(81,856)
Education and Welfare	(28,747)	(11,600)	(40,347)	(28,747)
Housing	(189,843)	(79,149)	(268,994)	(189,843)
Community Amenities	(136,322)	(26,494)	(162,816)	(136,322)
Recreation and Culture	(802,508)	(147,601)	(950,109)	(802,508)
Transport	(2,409,430)	(37,153)	(2,446,583)	(2,409,430)
Economic Services	(147,993)	(24,886)	(172,879)	(147,993)
Other Property and Services	(248,498)	114,506	(133,992)	(248,498)
<b>Total Operating Expenditure</b>	<b>(4,352,024)</b>	<b>(359,533)</b>	<b>(4,705,579)</b>	<b>(4,352,024)</b>
<b>Funding Balance Adjustments</b>				
Add back Depreciation	1,454,710	342,790	1,797,500	1,454,710
Adjust (Profit)/Loss on Asset Disposal	7,267	(2,206)	5,061	5,061
Adjust Provisions and Accruals	0	0	0	0
<b>Net Cash from Operations</b>	<b>608,473</b>	<b>(198,427)</b>	<b>462,052</b>	<b>658,273</b>
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	1,491,586	(43,121)	1,448,465	1,491,586
Proceeds from Disposal of Assets	131,700	(43,927)	87,773	131,700
<b>Total Capital Revenues</b>	<b>1,623,286</b>	<b>(87,048)</b>	<b>1,536,238</b>	<b>1,623,286</b>
<b>Capital Expenses</b>				
Land Held for Resale	0	0	0	0
Land and Buildings	(176,700)	(115,011)	(291,711)	(291,711)
Infrastructure - Roads	(1,746,918)	127,725	(1,619,193)	(1,619,193)
Infrastructure - Footpaths	0	0	0	0
Infrastructure - Drainage & Culverts	(56,167)	(112,333)	(168,500)	(168,500)
Infrastructure - Aerodomes	0	0	0	0
Plant and Equipment	(317,700)	65,401	(252,299)	(252,299)
Furniture and Equipment	0	(6,454)	(6,454)	(6,454)
<b>Total Capital Expenditure</b>	<b>(2,297,465)</b>	<b>(40,672)</b>	<b>(2,338,137)</b>	<b>(2,338,137)</b>
<b>Net Cash from Capital Activities</b>	<b>(674,199)</b>	<b>(127,720)</b>	<b>(801,919)</b>	<b>(714,871)</b>
<b>Financing</b>				
Proceeds from New Debentures	170,000	0	170,000	170,000
Proceeds from Advances	0	0	0	0
Self-Supporting Loan Principal	0	0	0	0
Transfer from Reserves	0	33,897	33,897	0
Advances to Community Groups	0	0	0	0
Repayment of Debentures	(162,587)	0	(162,587)	(148,420)
Transfer to Reserves	(97,467)	77,467	(20,000)	(20,000)
<b>Net Cash from Financing Activities</b>	<b>(90,054)</b>	<b>111,364</b>	<b>21,310</b>	<b>1,580</b>
<b>Net Operations, Capital and Financing</b>	<b>(103,776)</b>	<b>(214,783)</b>	<b>(318,557)</b>	<b>(55,018)</b>
<b>Opening Funding Surplus(Deficit)</b>	<b>39,967</b>	<b>(253,383)</b>	<b>(219,396)</b>	<b>(219,396)</b>
<b>Closing Funding Surplus(Deficit)</b>	<b>(69,807)</b>	<b>(468,146)</b>	<b>(537,953)</b>	<b>(274,414)</b>

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

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

**Critical Accounting Estimates**

The preparation of a financial report 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.

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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 statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) Goods and Services Tax**

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

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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



**SHIRE OF MINGENEW  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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 reported as short term borrowings in current liabilities in the statement of financial position.

**(g) Trade and Other Receivables**

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

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

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

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

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

**(i) Fixed Assets**

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

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Depreciation of Non-Current Assets**

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

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

Buildings	25 to 50 years
Construction other than Buildings (Public Facilities)	5 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Heritage Assets	25 to 50 years
Roads	25 years
Footpaths	50 years
Sewerage Piping	75 years
Water Supply Piping and Drainage Systems	75 years

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

**(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)**

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

**(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

***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.

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**(o) Current and Non-Current Classification**

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Nature or Type Classifications**

**Rates**

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

**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.

**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.

**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 These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude 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.

**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, rebates etc.

**Employee Costs**

All costs associate 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.

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(q) Nature or Type Classifications (Continued)****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 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 levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:

*"Standing proud, growing strong"*

The Strategic Community Plan defines the key objectives of the Shire as:

*"Economic: To be a diverse and innovative economy with a range of local employment opportunities.*

*Environment: A sustainable natural and built environment that meets current and future community needs.*

*Social: A safe and welcoming community where everyone has the opportunity to contribute and belong.*

*Civic Leadership: A collaborative and innovative community with strong and vibrant leadership."*

**(s) Reporting Programs**

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

**GOVERNANCE**

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

**GENERAL PURPOSE FUNDING**

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above mentioned revenues, eg. Valuation expenses, debt collection and overheads.

**LAW, ORDER, PUBLIC SAFETY**

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

**HEALTH**

Health inspection services, food quality control, mosquito control and contributions towards provision of medical health services.

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(s) Reporting Programs (Continued)**

**EDUCATION AND WELFARE**

**HOUSING**

Provision and maintenance of rented housing accommodation for pensioners and employees.

**COMMUNITY AMENITIES**

Sanitation, sewerage, stormwater drainage, protection of the environment, public conveniences, cemeteries and town planning.

**RECREATION AND CULTURE**

Parks, gardens and recreation reserves, library services, walk trails, youth recreation, Public halls and Mingenew Recreation Centre.

**TRANSPORT**

Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase and cleaning of streets.

**ECONOMIC SERVICES**

Tourism, community development, pest control, building services and private works.

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

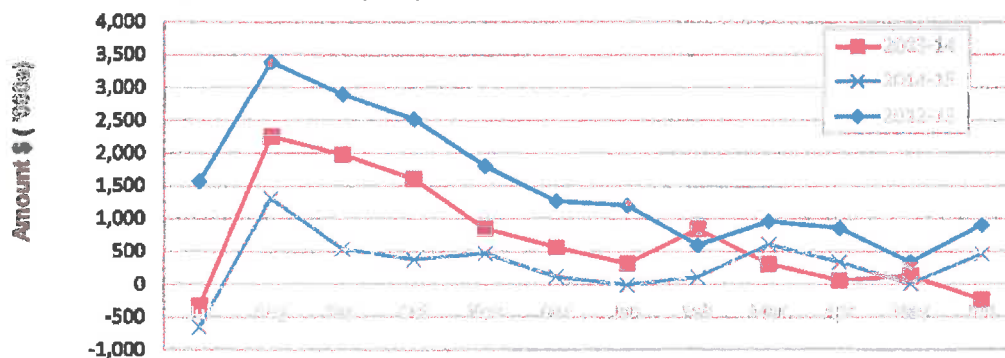
**Note 2: EXPLANATION OF MATERIAL VARIANCES**

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	<b>\$</b>	<b>%</b>			
General Purpose Funding	(2,789)	(7.50%)			
Governance	6,837	25.23%			
Law, Order and Public Safety	23,621		▲		
Health	30,745	810.13%	▲		
Education and Welfare	18,080	19.61%	▲		
Housing	10,308	18.09%	▲		
Community Amenities	2,040	2.78%			
Recreation and Culture	(31,299)	(4.35%)			
Transport	42,748	388.20%	▲		
Economic Services	(142,002)	(52.28%)	▼		
Other Property and Services	(41,713)	0.00%		Permanent	Private Works activity reduced due to other road program requirements (\$78k), MWIRSA increased activity \$19k
<b>Operating Expenses</b>					
General Purpose Funding	(10,744)	(19.50%)	▼	Permanent	Increase in legal costs associated with rate recovery (\$10k), Increase in Administration Allocations (\$6k)
Governance	(117,019)	(77.02%)	▼		
Law, Order and Public Safety	2,823	2.83%			
Health	21,993	26.87%	▲	Permanent	Reduction in expenditure at Day Care, lease requires tenant to pay some operating costs \$7k, Reduction in EHO time \$5k, GP and dentist services (timing) \$6k
Education and Welfare	(11,923)	(41.48%)	▼		
Housing	(105,579)	(55.61%)	▼	Permanent	Original budget for 13 Moore St not included (\$10k), sewerage issues at 114 Shenton St (\$6k), additional mtce required at Triplex (\$14k), increased depreciation charges following application of fair value (\$26k), APU mtce (timing only) \$7k
Community Amenities	(23,637)	(17.34%)	▼		
Recreation and Culture	(194,460)	(24.23%)	▼	Permanent	Increased depreciation charges (\$114k), Increase in Administration Allocations (\$18k), Increase in expenditure Recreation Centre gardens and building, race track (\$35)
Transport	(10,026)	(0.42%)			
Economic Services	(22,510)	(15.21%)	▼	Permanent	Increased depreciation charges (\$25k) Reduced Private Works activity due to other road program requirements \$105k, Increase in Administration Allocations \$33k
Other Property and Services	212,042	85.33%	▲	Permanent	
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(40,517)	(2.72%)		Permanent	changes to RRG projects (\$70k), changes to R2R
Proceeds from Disposal of Assets	(43,927)	(33.35%)	▼	Permanent	Changeover of 1-Mi postponed until 15/16
<b>Capital Expenses</b>					
Land Held for Resale	0				
Land and Buildings	11,217	3.85%			
Infrastructure - Roads	351,065	21.68%	▲		
Infrastructure - Footpaths	0				
Infrastructure - Drainage & Culverts	(1,585)	(0.94%)			
Infrastructure - Aerodomes	0				
Plant and Equipment	(0)	(0.00%)			
Furniture and Equipment	0	0.00%			
<b>Financing</b>					
Loan Principal	1	0.00%			

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
Note		YTD 30 Jun 2015	30th June 2014	YTD 30 Jun 2014
		\$	\$	\$
<b>Current Assets</b>				
Cash - Unrestricted	4	480,557	25,543	25,543
Cash - Restricted Reserves	4	271,964	279,243	279,243
Cash - Restricted Unspent Grants		331,634	0	0
Investments		0	0	0
Rates - Current	6	34,562	22,660	22,660
Sundry Debtors	6	52,707	368,653	368,653
Provision for Doubtful Debts		(1,585)	(1,370)	(1,370)
ESL Levy		0	0	0
GST Receivable		16,186	46,119	46,119
Receivables - Other		0	0	0
Inventories - Fuel & Materials		23,607	20,314	20,314
Inventories - Land Held for Resale		40,394	40,394	40,394
		1,250,026	801,556	801,556
<b>Current Liabilities</b>				
Sundry Creditors		(292,789)	(367,645)	(367,645)
GST Payable		(46,113)	(29,631)	(29,631)
PAYG		(10,794)	(11,512)	(11,512)
Accrued Interest on Debentures		(103,717)	(276,857)	(276,857)
Accrued Salaries & Wages		(16,268)	(15,670)	(15,670)
Current Employee Benefits Provision		(239,906)	(225,457)	(225,457)
Current Loan Liability		(172,463)	(132,611)	(132,611)
		(882,049)	(1,059,384)	(1,059,384)
<b>NET CURRENT ASSETS</b>		<b>367,977</b>	<b>(257,827)</b>	<b>(257,827)</b>
<b>Less:</b>				
Cash - Restricted Reserves		(271,964)	(279,243)	(279,243)
Inventories - Land Held for Resale		(40,394)	(40,394)	(40,394)
<b>Add Back:</b>				
Current Loan Liability		172,463	132,611	132,611
Cash Backed Employee Provisions	7	239,906	225,457	225,457
<b>Net Current Funding Position (Surplus / Deficit)</b>		<b>467,987</b>	<b>(219,395)</b>	<b>(219,395)</b>

**Note 3 - Liquidity Over the Year**

Comments - Net Current Funding Position



## MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 July 2015

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>							
Municipal Bank Account	2.35%	504,139	307,752		811,891	NAB	At Call
Trust Bank Account	0.00%			137,478	137,478	NAB	At Call
Cash Maximiser Account (Muni)	2.35%					NAB	At Call
Cash On Hand	Nil	300	0		300	NAB	At Call
Reserve Funds	2.35%	0	271,964		271,964	NAB	At Call
<b>(b) Term Deposits</b>							
Short Term Deposits	0.00%	0	0		0		
<b>Total</b>		<b>504,439</b>	<b>579,716</b>	<b>137,478</b>	<b>1,221,632</b>		

**Summary of Restricted Investments****Restricted Cash****(a) Municipal Fund**

Purpose for Funds Being Restricted	Funding Organisation	Date to be Expended	Amount
1 DLG - Long Term Financial Plan	DLG		8,000
2 DLG - Strategic Planning	DLG		9,376
3 Key Worker Housing	R4R		6,041
4 Fire Shed Water Tank	DFES		2,545
5 Regional Road Group	MRD		97,542
6 Road to Recovery	RTR		134,248
7 CLGF Individual	R4R		50,000

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 June 2015

**Note 5: BUDGET AMENDMENTS**  
Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	<b>Budget Adoption</b>		Opening Surplus	\$	\$	\$	\$
	Permanent Changes						33,967
104820	Opening surplus adjustment	141219			0		
104810	Rates Legal Costs	141219	Operating Expenses			(219,394)	(185,427)
100210	Rates Levied	141219	Operating Revenue		8,704	(8,000)	(193,427)
100310	Back Rates Levied	141219	Operating Revenue		4,361		(184,723)
100510	Administration Charges	141219	Operating Revenue		6,133		(180,362)
100610	CBH Agreement	141219	Operating Revenue		1,507		(174,229)
100610	Non Payment Penalty	141219	Operating Revenue		4,500		(172,722)
148320	Interest on Overdraft	141219	Operating Expenses			(2,350)	(168,222)
149030	Bank Interest on Investment	141219	Operating Revenue			(11,000)	(170,572)
100120	Conference Expenses	141219	Operating Expenses			(861)	(181,572)
101720	Expenses Other	141219	Operating Expenses		1,512		(182,433)
101820	Subscriptions	141219	Operating Expenses		10,247	(1,362)	(180,921)
102020	Insurance	141219	Operating Expenses			(800)	(182,283)
102220	Donations & Gifts	141219	Operating Revenue		576		(172,036)
100330	Reimbursements	141219	Operating Revenue			(96,363)	(172,836)
102720	Salaries	141219	Operating Expenses			(10,449)	(172,260)
102820	Superannuation	141219	Operating Expenses		12,985		(268,623)
102920	Insurance	141219	Operating Expenses			(226)	(279,072)
103120	Insurance Regional Risk Coordinator	141219	Operating Expenses			(200)	(266,087)
103720	Bank Charges	141219	Operating Expenses			(1,572)	(266,313)
103820	Printing & Stationery	141219	Operating Expenses			(2,250)	(266,513)
103920	Telephone	141219	Operating Expenses				(268,085)
104020	Equipment Repair & Mtce	141219	Operating Expenses		4,000		(270,335)
104620	Audit Fees	141219	Operating Expenses			(6,000)	(266,335)
105020	Consultants	141219	Operating Expenses			(36,350)	(272,335)
107720	Administration Vehicle	141219	Operating Expenses			(4,100)	(308,685)
165300	Asset Depreciation	141219	Operating Expenses				(312,785)
10A130	Sundry Income - Other	141219	Operating Revenue	(60,000)		(11,200)	(312,785)
101230	Compensation/Insurance Reimbursement	141219	Operating Revenue		3,500		(323,985)
105230	Reimbursements	141219	Operating Revenue			(2,900)	(320,485)
107730	Contributions to Vehicle Expenses	141219	Operating Revenue		950		(323,385)
							(322,435)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
105840	Furniture & Equipment	141219	Capital Expenses				\$ (324,253)
106250	Transfer from Plant Reserve	141219	Capital Revenue		20,000	(1,818)	(304,253)
106420	Insurance	141219	Operating Expenses			(2,138)	(306,391)
106720	Communication Mtce & Repairs	141219	Operating Expenses		3,400		(302,991)
106920	Fire Control Expenses Other	141219	Operating Expenses		1,900		(301,091)
107130	ESL Administration Grant	141219	Operating Revenue		400		(300,691)
107330	ESL Penalty Interest	141219	Operating Revenue		50		(300,641)
165400	Asset Depreciation	141219	Operating Expenses	(1,500)			(300,641)
108330	Dog & Cat Registration Fees	141219	Operating Revenue		64		(300,577)
108430	Fines & Penalties	141219	Operating Revenue		124		(300,453)
108530	Impounding Fees	141219	Operating Revenue			(200)	(300,653)
110020	Maternal & Infant Health	141219	Operating Expenses		10,430		(290,223)
112920	Group Regional Scheme	141219	Operating Expenses		5,000		(285,223)
113730	Contributions & Donations	141219	Operating Revenue		217		(285,006)
116220	School Resource Centre	141219	Operating Expenses		700		(284,306)
116620	Seniors Week	141219	Operating Expenses		320		(283,986)
118420	Other Welfare - Community Events	141219	Operating Expenses			(300)	(284,286)
116820	Community Christmas Tree	141219	Operating Expenses		720		(283,566)
165700	Asset Depreciation	141219	Operating Expenses		300	(8,950)	(292,516)
116430	Grants - Other Welfare	141219	Operating Revenue				(292,216)
116930	YAC Reimbursements	141219	Operating Revenue			(175)	(292,391)
116640	Land & Buildings	141219	Capital Expenses			(91,319)	(383,710)
106450	Transfer from Reserve	141219	Capital Revenue		27,319		(356,391)
117120	Building Maintenance	141219	Operating Expenses			(12,685)	(369,076)
117230	Chares Rent/Leases	141219	Operating Revenue		3,660		(365,416)
117330	Reimbursements	141219	Operating Revenue		2,609		(362,807)
117440	Buildings	141219	Capital Expenses		22,000		(340,807)
117020	Maintenance 13 Moore St	141219	Operating Expenses			(10,000)	(350,807)
118320	Other Housing Expenditure	141219	Operating Expenses			(3,000)	(353,807)
165800	Asset Depreciation	141219	Operating Expenses				(353,807)
117430	Rent Silver Chain	141219	Operating Revenue			(2,856)	(356,663)
117630	Contributions/Reimbursement	141219	Operating Revenue		1,000		(355,663)
117730	Aged Persons Units	141219	Operating Revenue			(3,505)	(359,168)
117620	Domestic Refuse Collection	141219	Operating Expenses			(19,178)	(378,346)
117720	Rubbish Site Maintenance	141219	Operating Expenses			(1,888)	(380,234)
117920	Recycling Program	141219	Operating Expenses		5,000		(375,234)
165900	Asset Depreciation	141219	Operating Expenses	(3,500)			(375,234)
118030	Domestic Refuse Removal	141219	Operating Revenue			(3,625)	(378,859)
118620	Commercial Industrial Refuse Collection	141219	Operating Revenue			(6,265)	(385,124)
118720	Collection - Streets/Parks	141219	Operating Expenses			(1,103)	(386,227)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
119230	Commercial Refuse Removal	141219	Operating Revenue		\$ 4,225	\$	\$ (382,002)
119430	Sundry Income	141219	Operating Revenue		209		(381,793)
119830	Septic Tank Fees	141219	Operating Revenue		376		(381,417)
121120	Salaries (TP)	141219	Operating Expenses			(500)	(381,917)
122630	Sundry Income	141219	Operating Revenue		1,100		(380,817)
123930	Sundry Income	141219	Operating Revenue		700		(380,117)
124530	Charges - Hall Hire	141219	Operating Revenue			(100)	(380,217)
126420	Public Gardens & Reserves	141219	Operating Expenses		3,541		(376,676)
126520	Sporting Complex & Amenities	141219	Operating Expenses		10,800		(365,876)
166000	Depreciation	141219	Operating Expenses	(125,000)			(365,876)
127330	Contributions & Donations	141219	Operating Revenue			(500)	(366,376)
127430	Reimbursements	141219	Operating Revenue		185		(366,191)
127530	Charges - Rec Leases/Rentals	141219	Operating Revenue			(868)	(367,059)
127830	Charges - Other	141219	Operating Revenue		244		(366,815)
128440	Purchase Plant & Equipment	141219	Capital Expenses			(35)	(366,850)
129020	Salaries	141219	Operating Expenses			(2,327)	(369,177)
129220	Lost/Damaged Books	141219	Operating Expenses		300		(368,877)
129320	Library Operating Other	141219	Operating Expenses		400		(368,477)
130420	Railway Station	141219	Operating Expenses		35,000		(333,477)
130820	Arts & Crafts Centre	141219	Operating Expenses			(1,030)	(334,507)
130920	Museums	141219	Operating Expenses			(5,961)	(340,468)
131120	Mingenew Mens Shed	141219	Operating Expenses		25,000		(315,468)
131220	Road Board Office	141219	Operating Expenses		8,000		(307,468)
131130	Lotterywest Grant	141219	Operating Revenue		1,598		(305,870)
131230	Museum Conservation Grant	141219	Operating Revenue			(17,000)	(322,870)
131330	Contributions & Donations	141219	Operating Revenue			(5,000)	(327,870)
131730	Grants - other Culture	141219	Operating Revenue		1,780		(326,090)
130540	Land & Buildings	141219	Capital Expenses			(28,128)	(354,218)
133250	Reimbursements	141219	Operating Revenue		389		(353,829)
131740	Municipal Funds Bridges	141219	Capital Expenses		66,520		(287,309)
132740	Depot Construction	141219	Capital Expenses			(2,064)	(289,373)
133520	Asset Preservation Rural	141219	Operating Expenses				(286,373)
134420	Traffic Signs & Control Equipment	141219	Operating Expenses		3,000		(271,973)
166200	Asset Depreciation	141219	Operating Expenses		14,400		(271,973)
135740	Realisation of Sale of Asset	141219	Operating Revenue	(89,000)			(271,973)
135850	Sale of Plant & Equipment	141219	Operating Revenue	518		(518)	(272,491)
135540	Purchase Plant & Equipment	141219	Capital Expenses		11,123		(261,368)
137020	Police Licensing	141219	Operating Expenses		130,000		(131,368)
137420	Salaries	141219	Operating Expenses			(2,327)	(133,695)
137430	Police Licensing	141219	Operating Revenue			(130,000)	(263,695)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
137720	Airstrip Maintenance	141219	Operating Expenses	\$	\$	\$	\$
138730	Reimbursements - MIG	141219	Operating Revenue			(3,000)	(266,695)
139420	Tourist & Promotional Committee	141219	Operating Expenses		1,500	(2,825)	(269,520)
166300	Asset Depreciation	141219	Operating Expenses	(29,500)			(268,020)
139530	Rental Income - Tourism & Promotions	141219	Operating Revenue		3,181		(264,839)
140820	Group Scheme Expenses	141219	Operating Expenses		4,000		(260,839)
141630	BRB Commission	141219	Operating Revenue			(100)	(260,939)
141830	BCCTF Commission	141219	Operating Revenue			(125)	(261,064)
151520	PO Building Maintenance	141219	Operating Expenses			(600)	(261,664)
142220	Drum Muster Expenses	141219	Operating Expenses		6,353		(255,311)
142320	Water Supply Standpipes	141219	Operating Expenses		2,000		(253,311)
142730	Water Sales	141219	Operating Revenue		146,000	(1,300)	(254,611)
142820	Private Works	141219	Operating Expenses				(108,611)
143230	Charges - Cartage	141219	Operating Revenue			(6,000)	(114,611)
143330	Charges - Private Works	141219	Operating Revenue			(166,500)	(281,111)
144230	Reimbursements	141219	Operating Revenue			(350)	(281,461)
144930	Reimbursements	141219	Operating Revenue			(550)	(282,011)
145920	Workers Compensation	141219	Operating Expenses			(8,888)	(290,899)
146130	Workers Compensation Reimbursements	141219	Operating Revenue		8,889		(282,010)
146220	Expenses Other	141219	Operating Expenses		2,200		(279,810)
146420	Expenses Yandy Leases	141219	Operating Expenses			(128)	(279,938)
146620	MWIRSA	141219	Operating Expenses		37,000	(40,000)	(319,938)
146720	MWIRSA	141219	Operating Expenses			(150)	(282,938)
146820	Reimbursement Expense	141219	Operating Expenses			(2,500)	(283,088)
146920	Risk Mitigation	141219	Operating Expenses			(5,000)	(285,588)
147120	NWDF Training Program	141219	Operating Expenses			(1,300)	(290,588)
147220	EBPPP Training Program	141219	Operating Expenses	(7,340)			(291,888)
116640	Asset Depreciation	141219	Operating Expenses				(291,888)
146230	MWIRSA	141219	Operating Revenue		3,000		(288,888)
146730	Reimbursements	141219	Operating Revenue		136		(288,752)
147130	NWDF Training Program	141219	Operating Revenue		5,000		(283,752)
147230	EBPPP Training Program	141219	Operating Revenue		1,300		(282,452)
147440	Transfer to Bldg Reserve	141219	Capital Expenses		40,600		(241,852)
147540	Transfer to Plant Reserve	141219	Capital Expenses		30,000		(211,852)
J0110	Midlands Road Garden Maintenance	9.1.1 - 15/4/2015	Operating Expenses			(6,000)	(217,852)
J0113	Rec Centre Parks/Gardens	9.1.1 - 15/4/2015	Operating Expenses			(6,500)	(224,352)
J0054	Rec Centre - Hockey Oval Mtc	9.1.1 - 15/4/2015	Operating Expenses			(6,000)	(230,352)
0080	Rates Written Off	9.1.1 - 15/4/2015	Operating Expenses			(1,500)	(231,852)
0472	Rates Valuations	9.1.1 - 15/4/2015	Operating Expenses			(400)	(232,252)
0482	Rates Legal Costs	9.1.1 - 15/4/2015	Operating Expenses			(2,500)	(234,752)



## MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES -- 15 JULY 2015

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
7302	Administration	9.1.1 - 15/4/2015	Operating Expenses				\$ (234,752)
7740	Rate Refunds	9.1.1 - 15/4/2015	Operating Expenses	(4,062)	1,000		(233,752)
0051	Administration Charges	9.1.1 - 15/4/2015	Operating Revenue		2,367		(231,385)
0061	Non-Payment Penalty	9.1.1 - 15/4/2015	Operating Revenue		400		(230,985)
0071	Formula Local Road Grant	9.1.1 - 15/4/2015	Operating Revenue		2,039		(228,946)
0091	General Purpose Grant	9.1.1 - 15/4/2015	Operating Revenue		1,329		(227,617)
4832	Interest on Overdraft	9.1.1 - 15/4/2015	Operating Expenses			(3,150)	(230,767)
7292	Administration	9.1.1 - 15/4/2015	Operating Expenses	(1,523)	350		(230,767)
0903	Property Enquiries	9.1.1 - 15/4/2015	Operating Revenue				(230,417)
4903	Bank Interest on Investment	9.1.1 - 15/4/2015	Operating Revenue		500	(2,000)	(232,417)
0002	Members Travelling	9.1.1 - 15/4/2015	Operating Expenses				(231,917)
0072	Council Chambers Maintenance	9.1.1 - 15/4/2015	Operating Expenses			(1,083)	(233,000)
0172	Expenses Other	9.1.1 - 15/4/2015	Operating Expenses			(238)	(233,238)
0222	Donations & Gifts	9.1.1 - 15/4/2015	Operating Expenses			(100)	(233,338)
7282	Administration	9.1.1 - 15/4/2015	Operating Expenses	(11,171)			(233,338)
0102	CEO Contract entitlements	9.1.1 - 15/4/2015	Operating Expenses			(3,000)	(236,338)
0132	MFA Contract entitlements	9.1.1 - 15/4/2015	Operating Expenses			(3,000)	(239,338)
0232	Insurance	9.1.1 - 15/4/2015	Operating Expenses			(1,016)	(240,354)
0302	Staff Training	9.1.1 - 15/4/2015	Operating Expenses		3,000	(500)	(240,854)
0322	Staff Conferences	9.1.1 - 15/4/2015	Operating Expenses			(600)	(237,854)
0372	Bank Charges	9.1.1 - 15/4/2015	Operating Expenses			(4,500)	(238,454)
0382	Printing & Stationery	9.1.1 - 15/4/2015	Operating Expenses				(242,954)
0412	Postage & Freight	9.1.1 - 15/4/2015	Operating Expenses		1,200		(241,754)
0432	Office Expenses - Other	9.1.1 - 15/4/2015	Operating Expenses		830		(240,924)
0452	Office Maintenance	9.1.1 - 15/4/2015	Operating Expenses			(533)	(241,457)
0614	Realisation of Sale of Asset	9.1.1 - 15/4/2015	Operating Revenue	43,400			(241,457)
	Additional Budget Review Amendments	9.1.1 - 15/4/2015				(226,689)	(468,146)
				(321,678)	831,219	(1,289,365)	

SHIRE OF MINGENSHIRE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2015

Item 5 (a): BUDGET AMENDMENTS - CORPORATE BUSINESS PLAN UPTAKE

A number of additional operating actions were forecast to be undertaken during the current period of the Corporate Business Plan CBP which result in additional operating expenditure or revenue. The additional activities for the current year are summarised below along with the amount included within the budget and budget amendments.

Strategy Ref	Strategy	Action Ref	Action	2014/15 per CIP	GL Account	Adopted Budget	Amended Budget	YTD Expenditure
<b>ECONOMIC</b>								
1.1	Increase the number of visitors and extend the tourism season within the region	Project 1.1	Support Tourism Development and Promotions	41,000	3912			
		Project 1.5	Wildflower Way and Artbelt		3942	800	800	773
1.2	Increase availability of serviced, residential, commercial and industrial land	Project 3.1	Residential and Light Industrial Land Development	50,000		4000	2,500	3,135
1.3	Protect and enhance economic infrastructure							
1.4	To maintain and increase the number of local businesses, industries and services that will provide a range of employment opportunities for the people of Mingenew	Project 3.3	Develop a Business Incubator Project					
		Project 3.4	Support local business and community groups	1,000				
1.5	Ensure the provision of adequate services to support economic growth	Project 3.2	Improved digital communications access for the community			32,990		
<b>ENVIRONMENT</b>								
2.1	Our natural environment is enhanced, promoted, rehabilitated and leveraged so it continues to be an asset to our community	Project 2.2	Pursuing sustainability project	41,000	3892	3,000	3,000	3,000
2.2	Our indigenous and cultural heritage is acknowledged		Refer Project 3.4		3102	400	400	250
2.3	To retain Mingenew as an attractive town that is a comfortable and welcoming place to live and visit, and reflects our lifestyle values	Project 4.5	Heavy traffic by-pass					
		Project 4.6	Relocate Shire depot and Redevelop Vacated Land	20,000				
2.4	To provide recognition and retention of places of heritages	Project 1.4	Maintain and enhance heritage infrastructure	30,000	2642	181,503	197,500	221,484
		Project 4.2	Restoration of old Railway Station					
					3042	95,000	0	0
					3122	9,500	1,620	1,620
					3054	17,000	45,128	46,162

Strategy Ref.	Strategy	Action Ref.	Action	2014/15 per Cap	Est. Amount	Adjusted Budget	Amplified Budget	YTD Expenditure
<b>SOCIAL</b>								
2.5	Safe and functional road and auxiliary infrastructure	Project 4.1	Roads Program	\$,500,000		1,878,685 573,481		
2.6	Efficient usage of resources	Project 2.1	Waste Management - Regional Project					
<b>SOCIAL</b>								
3.1	Maintain and increase population		Refer project 3.1					
3.2	Maintain the provision of high quality community infrastructure	Project 4.7	Develop Recreation Complex		1632 2322 2652 2834	7,747 20,827 279,545 88,200	7,746 16,000 313,421 93,200	7,350 19,989 341,135 28,937
3.3	Improved capacity of education and training	Project 4.9	Aged Care Units					
3.4	Affordable housing options that respond to community needs	Project 6.6	Key Worker Housing					
3.5	Improved community health and well-being	Project 1.3	Upgrade Medical Facility - Ambulance pickdown at Silver Chain		9010	104,510	130,000	92,890
3.6	Community events continue to be supported				5112 3082 1582	25,000 1,970 81,884	0 3,200 95,000	1,057 2,783 23,512
3.7	Maintain a safe community environment				1682 2312	1,500 1,150	680 2,900	889 1,925
					0752 0742	25,940 19,000	23,940 18,000	23,677 13,500
<b>Civic Leadership</b>								
4.1	A well informed and engaged community that actively participates	Project 5.1	Leadership support	7,500				
4.2	An open and accountable local government that is respected,							
4.3	professional and trustworthy	Project 5.3	Leadership and advocacy role					
4.4	Improved partnerships	Project 5.2	Invest in Council's capacity					
4.5	Long term planning and strategic management							
4.5	Achieve a high level of compliance							
Total				1,698,500	0502	4,000 3,285,721	51,250 875,295	21,596 856,065



SHIRE OF MINGENEW

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 30 June 2015

Note 6: RECEIVABLES

Receivables - Rates Receivable

Opening Arrears Previous Years  
 Levied this year  
 Less Collections to date  
 Equals Current Outstanding

Net Rates Collectable  
 % Collected

YTD 30 Jun 2015	30 June 2014
\$	\$
22,660	18,152
1,657,864	1,473,879
(1,645,963)	(1,469,371)
34,562	22,660
34,562	22,660
97.94%	98.48%

Note 6 - Rates Receivable



Comments/Notes - Receivables Rates

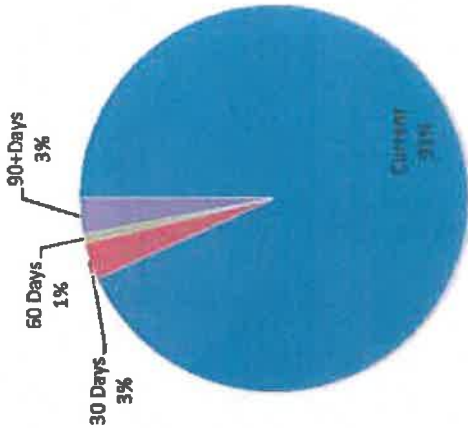
Receivables - General

Receivables - General

Total Receivables General Outstanding

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

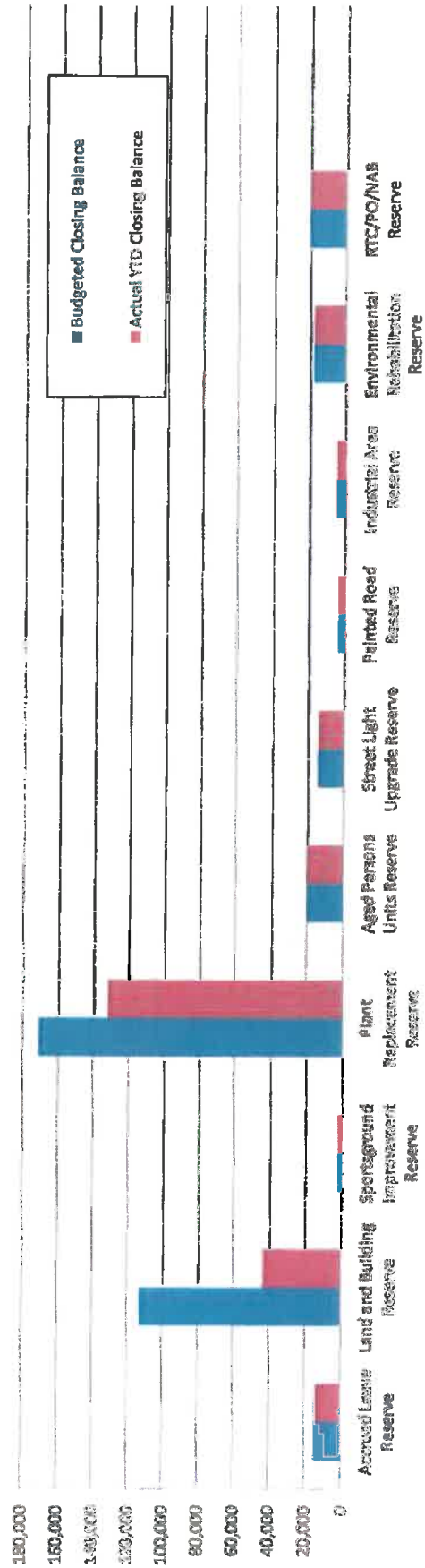
Current	30 Days	60 Days	90+ Days
\$	\$	\$	\$
49,116	1,647	360	1,585
			<u>52,707</u>

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

*Note 7: Cash Budget Reserve*

Name	Opening Balance	YTD Budget Interest Earned	Actual Interest Earned	YTD Budget Transfers In (+)	YTD Actual Transfers In (+)	YTD Budget Transfers Out (-)	YTD Actual Transfers Out (-)	Transfer out Reference	Budgeted Closing Balance	Actual YTD Closing Balance
Accrued Lease Reserve	\$ 13,455	\$ 270	\$ 269	\$ 236	\$ 0	\$ 0	\$ 0		\$ 13,961	\$ 13,724
Land and Building Reserve	68,999	1,750	1,662	42,322	0	0	(27,319)		113,071	43,342
Sportsground Improvement Reserve	2,504	60	55	65	0	0	0		2,729	2,659
Plant Replacement Reserve	115,239	2,875	2,964	52,875	20,000	0	(6,578)		170,989	131,625
Aged Persons Units Reserve	19,330	482	409	482	0	0	0		20,294	19,739
Street Light Upgrade Reserve	13,826	345	292	345	0	0	0		14,516	14,118
Painted Road Reserve	4,056	101	90	101	0	0	0		4,258	4,146
Industrial Area Reserve	5,056	126	103	126	0	0	0		5,308	5,159
Environmental Rehabilitation Reserves	17,201	429	364	429	0	0	0		18,059	17,565
RTC/PO/NAB Reserve	19,476	486	412	486	0	0	0		20,448	19,887
	279,243	6,924	6,618	97,457	20,000	0	(33,897)	0	383,634	271,964

**Note 7 - Year To Date Reserve Balance to End of Year Estimate**



**SHIRE OF MINGENSHIRE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Amended Current Budget YTD 30.06.2015			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)	Disposals	2014/15 Budget Profit/(Loss)	2014/15 Actual Profit/(Loss)	Variance
\$	\$	\$	\$		\$	\$	\$
41,020	(10,249)	34,091	3,320	Plant and Equipment	3,989	0	(3,989)
47,191	(11,791)	34,182	(1,218)	CEO Vehicle	204	3,320	3,116
116,038	(89,375)	19,500	(7,163)	Manager Admin & Finance Vehicle	(3,771)	(1,218)	2,553
				Works Manager Vehicle	(7,689)	(7,163)	526
				Vibe Roller			
204,249	(111,415)	87,773	(5,061)		(7,267)	(5,061)	2,206

Comments: Capital Disposal/Replacements

CEO Vehicle disposal/changeover has been postponed to 2015/16.

### Note 9: RATING INFORMATION

**Journal of**  
**Management Education**  
30(10)  
1000-1010  
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**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**10. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

Particulars	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual \$	YTD Budget \$	YTD Actual \$	YTD Budget \$	YTD Actual \$	YTD Budget \$
<b>Education &amp; Welfare</b>								
Loan 137 - Senior Citizens Buildings	106,030		4,517	4,517	101,513	101,513	7,561	6,392
<b>Housing</b>								
Loan 133 - Triplex	93,708		9,941	9,941	83,767	83,767	8,172	6,233
Loan 134 - SC Housing	62,443		4,999	4,999	57,444	57,444	4,864	3,801
Loan 136 - Staff Housing	132,539		9,019	6,819	123,520	125,720	10,552	8,414
Loan 142 - Staff Housing	83,751		8,748	8,748	75,003	75,003	5,263	4,145
<b>Recreation &amp; Culture</b>								
Loan 138 - Pavilion Fitout	101,788		2,136	4,336	99,652	97,452	7,258	6,137
<b>Transport</b>								
Loan 139 - Roller	66,256		13,107	13,107	53,149	53,149	5,312	4,207
Loan 141 - Grader	150,860		21,506	21,506	129,354	129,354	11,782	9,052
Loan 143 - 2 x Trucks	156,936		49,891	49,891	107,045	107,045	8,473	6,968
Loan 144 - Side Tipping Trailer	83,751		8,748	8,748	75,003	75,003	5,263	4,144
Loan 145 - Drum Roller		170,000	15,808	15,808	154,192	154,192	4,250	2,776
	<b>1,038,062</b>	<b>170,000</b>	<b>148,419</b>	<b>148,420</b>	<b>1,059,643</b>	<b>1,059,642</b>	<b>78,751</b>	<b>62,269</b>

All debenture repayments were financed by general purpose revenue.

**(b) New Debentures**

Loan 145 for the new rollwer was funded in November 2014 for \$170,000.

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 June 2015

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval	2014-15 Forecast Budget	2014-15 Original Budget	Variations Additions (Deletions)	Operating 2014/15 Budget	Capital 2014/15 Budget	2014-15 YTD Actual	Recoup Status 2014-15 YTD Budget
<b>GENERAL PURPOSE FUNDING</b>									
Financial Assistance Grant - Roads	Grants Commission	(Y/N)	\$ 308,000	\$ 305,961	2,039	\$ 305,961	\$ 0	\$ 308,062	\$ 305,961
Financial Assistance Grant - General	Grants Commission	Y	\$ 272,000	\$ 270,671	1,329	\$ 270,671	\$ 0	\$ 573,214	\$ 270,671
<b>LAW, ORDER, PUBLIC SAFETY</b>									
ESL Administration Grant	Department of Fire & Emergency Services	Y	\$ 4,400	\$ 4,000	400	\$ 4,000	\$ 0	\$ 16,044	\$ 4,000
ESL Annual Grant	Department of Fire & Emergency Services	Y	\$ 17,160	\$ 20,600	(3,440)	\$ 20,600	\$ 0	\$ 16,640	\$ 20,600
<b>EDUCATION &amp; WELFARE</b>									
Mens Shed	Lotterywest	Y	\$ 64,000	\$ 0	64,000	\$ 0	\$ 0	\$ 64,000	\$ 0
Community Cricket Match	Mens Health	Y	\$ 273	\$ 0	273	\$ 0	\$ 0	\$ 31,298	\$ 0
<b>HOUSING</b>									
<b>COMMUNITY AMENITIES</b>									
<b>RECREATION AND CULTURE</b>									
Museum Conservation Grant	Lotterywest	N	\$ 0	\$ 17,000	(17,000)	\$ 0	\$ 17,000	\$ 0	\$ 17,000
Museum Kitchen	Mid West Development Commission	Y	\$ 6,780	\$ 5,000	1,780	\$ 0	\$ 5,000	\$ 5,780	\$ 5,000
Railway Station	Lotterywest	Y	\$ 36,598	\$ 35,000	1,598	\$ 35,000	\$ 0	\$ 36,598	\$ 35,000
<b>TRANSPORT</b>									
Direct Grant	Main Roads WA	Y	\$ 60,500	\$ 60,500	0	\$ 0	\$ 60,500	\$ 60,500	\$ 60,500
Regional Road Group	Main Roads WA	Y	\$ 695,096	\$ 755,596	(70,500)	\$ 0	\$ 755,596	\$ 695,096	\$ 755,596
Roads To Recovery	Department of Infrastructure	Y	\$ 325,189	\$ 346,590	(21,401)	\$ 0	\$ 346,590	\$ 325,189	\$ 346,590
2012/13 CUGS - Individual	Department of Regional Development	Y	\$ 283,000	\$ 283,000	0	\$ 0	\$ 283,000	\$ 283,823	\$ 283,000
Street Lighting	Department of Regional Development	Y	\$ 5,500	\$ 5,500	0	\$ 5,500	\$ 0	\$ 6,611	\$ 5,500
<b>ECONOMIC SERVICES</b>									
<b>TOTALS</b>			<b>2,078,496</b>	<b>2,119,418</b>	<b>(40,922)</b>	<b>641,732</b>	<b>1,477,686</b>	<b>2,432,855</b>	<b>2,119,418</b>
Operating	Operating		643,931	646,732				994,247	641,732
Non-Operating	Non-Operating		1,434,565	1,472,686				1,428,608	1,477,686
			<b>2,078,496</b>	<b>2,119,418</b>				<b>2,422,855</b>	<b>2,119,418</b>



**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2015**

**Note 12: TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 Jul 14	Amount Received	Amount Paid	Closing Balance 30-Jun-15
	\$	\$	\$	\$
BCITF Levy	241	2,147	(2,147)	241
BRB Levy	376	1,455	(1,455)	376
Centenary/Autumn Committee	1,734	0	0	1,734
Community Bus	2,060	1,500	(600)	2,960
ANZAC Day Breakfast Donation	795	0	0	795
Industrial Land Bonds	1,000	0	0	1,000
Mld West Industry Road Safety Alliance	41,371	70,950	(64,979)	47,342
Mingenew Cemetery Group	366	0	0	366
Other Bonds	3,633	513	(300)	3,846
Rates Incentive Prizes	0	100	0	100
Rec Centre Kitchen Upgrade	2,000	0	0	2,000
Sinosteel Community Trust Fund	63,415	0	0	63,415
Tree Planter - LCDC	288	0	0	288
Weary Dunlop Memorial	1,906	0	0	1,906
Mingenew P & C - NBN Rental	0	5,836	0	5,836
Joan Trust	0	8,600	0	8,600
Youth Advisory Council	1,811	0	0	1,811
	<b>120,996</b>	<b>91,100</b>	<b>(69,480)</b>	<b>142,616</b>

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 July 2015

SHIRE OF MINGENEW  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2015

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over/Under)	Committed
	Land held for resale						
	Community Amenities						
	Other Property & Services						
	Industrial Area Development Costs	4644	0	0	0	0	0
	Industrial Area Development	4024	0	0	0	0	0
	Other Property & Services Total		0	0	0	0	0
	Land & Buildings						
	Housing						
	Construction - Staff Housing	9010	104,500	120,000	92,880	27,170	
	Refurbish - Lot 5 Field Street (Works Manager) - Capital	9005	0	0	14,850	14,850	
	Refurbish - Triplett Unit 1 - Capital	9007	0	0	0	0	
	Housing Total		104,500	120,000	107,730	12,500	
	Education & Welfare						
	Mens Shed	1664	91,319	91,319	95,651	(4,332)	
	Education & Welfare Total		91,319	91,319	95,651	(4,332)	
	Recreation And Culture						
	Recreation Facilities Upgrade	1129	0	0	0	0	
	Museum Upgrades	1125	33,200	33,200	28,937	4,263	
	Recreation And Culture Total	3054	33,200	33,200	28,937	4,263	
	Transport						
	Recreation And Culture Total		33,200	33,200	28,937	4,263	
	Transport Total		33,200	33,200	28,937	4,263	
	Depot						
	Transport Total	3274	2,064	2,064	2,064	0	
	Infrastructure - Drainage/Culverts						
	Transport						
	Mingeneew / Muller Rd - Culverts - RRG	RC03	112,333	0	112,333	0	
	Mingeneew / Muller Rd - Culverts - RRG Matching	CI04	56,167	56,167	57,752	(1,585)	
	Transport Total		168,500	56,167	170,085	(1,585)	
	Infrastructure - Footpaths						
	Transport						
	Nil		0	0	0	0	
	Transport Total		0	0	0	0	
	Infrastructure - Other						
	Recreation						
	Hockey Lights	2094	0	0	29,135	(29,135)	
	Recreation Total		0	0	29,135	(29,135)	
	Furniture & Office Equip.						
	Governance						
	Nil		1,416	1,416	1,416	(0)	
	Governance Total	0584	1,416	1,416	1,416	(0)	
	Housing						
	Nil		4,636	4,636	4,636	0	
	Housing Total	1774	4,636	4,636	4,636	0	
	Transport						
	Nil		0	0	0	0	
	Transport Total		0	0	0	0	



SHIRE OF MINGENSHIRE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2015

Notes 3B: CAPITAL ACQUISITIONS

Level of Completion Indicators	Infrastructure Asset	Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variances (Over)/Under	Commitment
	Infrastructure – Aerodromes						
	Transport						
	Nil	0	0	0	0	0	0
	Transport Total	0	0	0	0	0	0
	Aerodromes Total	0	0	0	0	0	0
	Plant, Equip. & Vehicles						
	Governance						
	CEO & Manager Admin & Finance Vehicle Replacement	40,668	97,500	40,668	40,668	(10)	(10)
	Governance Total	40,668	97,500	40,668	40,668	(10)	(10)
	Law, Order And Public Safety						
	Fire Tender	0	0	0	0	0	0
	Law, Order And Public Safety Total	0	0	0	0	0	0
	Transport						
	Boom Spray	4,053	4,000	4,053	4,053	(10)	(10)
	Workshop Manager Vehicle & Drum Roller	207,577	216,200	207,577	207,577	(10)	(10)
	Transport Total	211,630	220,200	211,630	211,630	(10)	(10)
	Plant, Equip. & Vehicles Total	211,630	220,200	211,630	211,630	(10)	(10)
	Roads & Bridges						
	Transport						
	Roadworks Const. - Own Resources						
	Narrabine Road (RRG)	120,000	75,510	120,000	9,754	110,246	110,246
	Coalseam Road - Widening & Re-align	185,722	217,852	185,722	185,568	3,153	3,153
	Yendamoeka Na Reconstruct (R22)	302,041	141,000	302,041	302,041	(1,413)	(1,413)
	Depot Hill Road - Hot Mix Overlay On Crossing	205,189	346,990	205,189	106,189	100,000	100,000
	Depot Hill Road - Information Bay Upgrade	72,250	72,250	72,250	70,377	1,873	1,873
	Depot Hill Road - Reseal - Ring Matching	44,100	44,100	44,100	44,310	(210)	(210)
	Narrabine Road - Widening & Seal	70,500	70,500	70,500	74,459	(3,959)	(3,959)
	Coalseam Road - Widening & Seal	111,518	111,518	111,518	119,225	(7,707)	(7,707)
	Yendamoeka Melara Rd - RTR	106,363	106,363	106,363	107,000	(637)	(637)
	Depot Hill Road - Reseal	0	0	0	85,752	(85,752)	(85,752)
	Coalseam Road - Widening & Seal	141,000	141,000	141,000	141,000	0	0
	Moors St - Reconstruction	325,962	325,962	325,962	325,962	0	0
	Coalseam Road - Widening & Seal	56,510	56,510	56,510	56,509	1	1
	Coalseam Road Bridge	0	0	0	(200,000)	200,000	200,000
	Coalseam Road Bridge	0	66,520	0	0	0	0
	Coalseam Road Bridge	200,000	0	200,000	264,128	(64,128)	(64,128)
	Transport Total	1,218,193	1,218,193	1,218,193	1,218,193	0	0
	Roads & Bridges Total	1,218,193	1,218,193	1,218,193	1,218,193	0	0
	Capital Expenditure Total	1,218,193	1,218,193	1,218,193	1,218,193	0	0

**9.2.2 ACCOUNTS FOR PAYMENT – MONTH ENDING 30<sup>TH</sup> JUNE 2015**

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**File Reference:** ADM0042  
**Disclosure of Interest:** Nil  
**Date:** 8<sup>th</sup> July 2015  
**Author:** Julie Borrett, Senior Finance Officer  
**Senior Officer:** Nita Jane, Manager of Administration and Finance

**Summary**

Council to confirm the payment of creditors for the month of June 2015 in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

**Attachment**

Copy of list of accounts due (EFT & cheque payments), which will enable Council to confirm the payment of its creditors in accordance with Local Government (Financial Management) Regulations 1996, Section 13(1).

**Background**

Financial Regulations require a schedule of payments made through the Council bank accounts to be presented to Council for their inspection. The list includes details for each account paid incorporating the payee's name, amount of payment, date of payment and sufficient information to identify the transaction.

**Comment**

Invoices supporting all payments are available for inspection. All invoices and vouchers presented to Council have been certified as to the receipt of goods and the rendition of services and as to prices, computations and costings, and that the amounts shown were due for payment.

**Consultation**

Nil

**Statutory Environment**

Local Government Act 1996, Section 6.4

Local Government (Financial Management) Regulations 1996, Sections 12, 13 and 15

**Policy Implications**

Payments have been made under delegation.

**Financial Implications**

Funds available to meet expenditure.

**Strategic Implications**

Nil

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION – ITEM 9.2.2**

That Council confirm the accounts as presented for June 2015 from the Municipal Fund totalling \$280,859.51 represented by Electronic Funds Transfers of EFT 8999 to EFT9069, Direct Deduction DD7187.1, 2 and 3, DD7210.1 2 and 3, Trust Cheque numbers 453 to 455 and Cheque numbers 7973-7980.

**COUNCIL DECISION – ITEM 9.2.2**

Moved Cr Newton

Seconded Cr Pearce

That Council confirm the accounts as presented for June 2015 from the Municipal Fund totalling \$280,859.51 represented by Electronic Funds Transfers of EFT 8999 to EFT9069, Direct Deduction DD7187.1, 2 and 3, DD7210.1 2 and 3, Trust Cheque numbers 453 to 455 and Cheque numbers 7973-7980.

CARRIED 6/0

## MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 July 2015

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Shire of MINGENEW  
List of accounts for June 2015

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
453	02/06/2015	MINGENEW SHIRE COUNCIL	MWIRSA TRUST REFUND CP85	T		2,527.80
454	16/06/2015	Building & Construction Industry Training Fund	BCITF RETURN APR - JUNE 15	T		1,463.50
455	16/06/2015	Department Of Commerce	LODGE MENT OF BOND WITH ADMINSTRATOR FOR AB & RE CRIDDLE 1/12 VICTORIA ST MINGENEW 6522	T		700.40
7973	08/06/2015	MINGENEW SHIRE COUNCIL	Payroll deductions	M		260.00
7974	08/06/2015	TELSTRA	TELSTRA	M		557.56
7975	16/06/2015	WATER CORPORATION	WATER	M		4,871.04
7976	22/06/2015	MINGENEW SHIRE COUNCIL	Payroll deductions	M		260.00
7977	22/06/2015	SYNERGY	POWER	M		1,556.45
7978	22/06/2015	DEPARTMENT OF TRANSPORT	LICENCE	M		253.70
7979	22/06/2015	WATER CORPORATION	CHARGES	M		572.12
7980	30/06/2015	WATER CORPORATION	CHARGES	M		5,342.12
EFT8999	02/06/2015	AUSTRALIA POST	POSTAGE	M		53.88
EFT9000	02/06/2015	SHIRE OF IRWIN	FEES	M		539.01
EFT9001	02/06/2015	CANINE CONTROL	FEES	M		1,972.34
EFT9002	02/06/2015	State Library Of Western Australia	FREIGHT	M		292.34
EFT9003	02/06/2015	C & J LUCKEN TRANSPORT	CHARGES	M		4,950.00
EFT9004	02/06/2015	NORTHAMPTON TOWING SERVICE	CHARGES	M		282.50
EFT9005	03/06/2015	Shire of Mingenew - Payroll	PAYROLL	M		30,454.40

## MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES -- 15 July 2015

Shire of MINGENEW

List of accounts for June 2015

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9006	03/06/2015	Australian Services Union	Payroll deductions	M		25.10
EFT9007	03/06/2015	CHILD SUPPORT AGENCY	Payroll deductions	M		262.21
EFT9008	08/06/2015	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	CHARGES	M		1,640.30
EFT9009	08/06/2015	Cr Michelle Bagley	FEES	M		3,182.00
EFT9010	08/06/2015	CR GARY COSGROVE	FEES	M		807.00
EFT9011	08/06/2015	CATWEST	CHARGES	M		27,874.00
EFT9012	08/06/2015	CR PETER GLEDHILL	FEES	M		1,369.50
EFT9013	08/06/2015	IRWIN PLUMBING SERVICES	CHARGES	M		803.00
EFT9014	08/06/2015	CR CRISPIAN LUCKEN	FEES	M		793.00
EFT9015	08/06/2015	CR HELEN NEWTON	FEES	M		875.00
EFT9016	08/06/2015	CR MARGUERITE PEARCE	FEES	M		807.00
EFT9017	08/06/2015	CR ALAN SOBEY	FEES	M		807.00
EFT9018	16/06/2015	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	LEASE	M		421.30
EFT9019	16/06/2015	LEADING EDGE COMPUTERS	CHARGES	M		2,250.00
EFT9020	16/06/2015	RSM BIRD CAMERON	CHARGES	M		7,264.83
EFT9021	16/06/2015	BINGO AUSTRALIA PTY LTD	CHARGES	M		36.30
EFT9022	16/06/2015	DORMA	CHARGES	M		557.81
EFT9023	16/06/2015	GERALDTON MOWER & REPAIR SPECIALISTS	CHARGES	M		375.20

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9024	16/06/2015	GERALDTON TROPHY CENTRE	CHARGES	M		93.50
EFT9025	16/06/2015	CANINE CONTROL	FEES	M		986.17
EFT9026	16/06/2015	Reliance Petroleum	FUEL	M		11,412.29
EFT9027	16/06/2015	MINGENEW IGA	GROCERIES	M		502.36
EFT9028	16/06/2015	STARICK TYRES	TYRES	M		2,166.49
EFT9029	16/06/2015	MINGENEW IRWIN GROUP INC	CHARGES	M		936.88
EFT9030	16/06/2015	MINGENEW CWA	GROCERIES	M		117.36
EFT9031	16/06/2015	S & K ELECTRICAL PTY LTD	CHARGES	M		14,125.10
EFT9032	16/06/2015	WESTRAC PTY LTD	CHARGES	M		3,522.60
EFT9033	16/06/2015	YOUNG MOTORS PTY LTD	CHARGES	M		337.00
EFT9034	16/06/2015	Builder's Registration Board	BRB RETURN APR - JUNE 15	T		655.09
EFT9035	16/06/2015	AB & RE CRIDDLE	REFUND FOR OVERPAYMENT OF BOND	T		700.40
EFT9036	16/06/2015	MINGENEW NETBALL CLUB INC	REFUND OF CANCELLED CONTRIBUTION TO REC CENTRE UPGRADE	T		1,000.00
EFT9037	17/06/2015	Shire of Mingenew - Payroll	PAYROLL	M		30,366.47
EFT9038	17/06/2015	Australian Services Union	Payroll deductions	M		25.10
EFT9039	17/06/2015	CHILD SUPPORT AGENCY	Payroll deductions	M		262.21
EFT9040	22/06/2015	NAB BUSINESS VISA	CREDIT CARD	M		1,149.14
EFT9041	22/06/2015	SGFLEET	LEASE	M		1,375.42
EFT9042	22/06/2015	AMPAC	CHARGES	M		37.40

## MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 July 2015

Shire of MINGENEW

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Cheque/EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9043	22/06/2015	LEADING EDGE COMPUTERS	CHARGES	M		355.00
EFT9044	22/06/2015	BUNNINGS BUILDING SUPPLIES PTY LTD	CHARGES	M		47.41
EFT9045	22/06/2015	UHY HAINES NORTON (WA) PTY LTD	FEES	M		1,980.00
EFT9046	22/06/2015	BOC GASES	CHARGES	M		182.56
EFT9047	22/06/2015	SHIRE OF BRUCE ROCK	CHARGES	M		640.00
EFT9048	22/06/2015	LANDGATE	CHARGES	M		62.35
EFT9049	22/06/2015	IRWIN PLUMBING SERVICES	CHARGES	M		1,344.20
EFT9050	22/06/2015	KLEENHEAT GAS	FEES	M		34.10
EFT9051	22/06/2015	MINGENEW TOURISTS & PROMOTIONS COMMITTEE	REIMBURSEMENT	M		635.00
EFT9052	22/06/2015	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	FEES	M		3,000.00
EFT9053	22/06/2015	SEASIDE SIGNS	CHARGES	M		385.00
EFT9054	22/06/2015	WA LOCAL GOVERNMENT ASSOCIATION	CHARGES	M		100.00
EFT9055	22/06/2015	WESTRAC PTY LTD	CHARGES	M		3,772.90
EFT9056	22/06/2015	WCC ELECTRICAL & AIR CONDITIONING	CHARGES	M		1,045.00
EFT9057	24/06/2015	COUNTRY CABINETS AND TILING	CHARGES	M		8,250.00
EFT9058	24/06/2015	IRWIN PLUMBING SERVICES	CHARGES	M		1,482.80
EFT9059	30/06/2015	AUSTRALIA POST	POSTAGE	M		92.55
EFT9060	30/06/2015	BITUTEK PTY LTD	CHARGES	M		55,839.41
EFT9061	30/06/2015	DURACK INSTITUTE OF TECHNOLOGY	CHARGES	M		390.00

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 July 2015

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9062	30/06/2015	Empire Oil Company (W/A) Ltd	Rates refund for assessment A 770 MINGENEW 6522	M		40.00
EFT9063	30/06/2015	IRWIN PLUMBING SERVICES	CHARGES	M		10,759.10
EFT9064	30/06/2015	ILUKA RESOURCES	Rates refund for assessment A686 E70/025393 LG 5530 MINGENEW MINING MINGENEW 6522	M		76.00
EFT9065	30/06/2015	CANINE CONTROL	FEES	M		2,958.51
EFT9066	30/06/2015	Reliance Petroleum	FUEL	M		3,828.75
EFT9067	30/06/2015	MOOREVIEW PLANTS & TREES	CHARGES	M		94.50
EFT9068	30/06/2015	CR HELEN NEWTON	Rates refund for assessment A697 Lot 53P35092 MINGENEW MULLEWA ROAD MINGENEW 6522	M		94.90
EFT9069	30/06/2015	Martin Gerard Whitely	Expenses claim - 29 June 2015	M		680.24
DD7187.1	03/06/2015	WA SUPER	Payroll deductions	M		5,001.68
DD7187.2	03/06/2015	PERSONAL CHOICE PRIVATE FUND EWRAP SUPER	Superannuation contributions	M		1,051.20
DD7187.3	03/06/2015	PRIME SUPER	Superannuation contributions	M		195.88
DD7187.4	03/06/2015	AMP Corporate Superannuation	Superannuation contributions	M		178.94
DD7210.1	17/06/2015	WA SUPER	Payroll deductions	M		5,062.01
DD7210.2	17/06/2015	PERSONAL CHOICE PRIVATE FUND EWRAP SUPER	Superannuation contributions	M		1,051.20
DD7210.3	17/06/2015	PRIME SUPER	Superannuation contributions	M		195.88
DD7210.4	17/06/2015	AMP Corporate Superannuation	Superannuation contributions	M		178.94



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MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 July 2015

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Cheque/EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
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REPORT TOTALS

Bank Code	Bank Name	TOTAL
M	MUNI - NATIONAL AUST BANK	280,859.51
T	TRUST- NATIONAL AUST BANK	7,047.10
TOTAL		287,906.61

## NATIONAL BUSINESS MASTERCARD

01 June to 30 June 2015

### CEO - Martin Whitley

Accommodation	\$	222.30
Bank Fees	\$	9.00
	\$	231.30

### Work's Manager - Warren Borrett

Bank Fees	\$	9.00
	\$	9.00

### Manager of Admin and Finance - Nita Jane

Parking	\$	20.00
Parking	\$	20.00
Internet	\$	179.90
Appliance Tags	\$	122.75
Sheets	\$	99.00
Australian Taxation membership	\$	495.00
Catering for training	\$	36.00
Permit	\$	22.80
Permit	\$	22.80
Catering for training	\$	63.00
Licence	\$	47.80
Bank Fees	\$	9.00
	\$	1,138.05
Total Direct Debit Payment made on 1st July 2015	\$	1,378.35

## POLICE LICENSING

Direbt Debits from Muni Account

01 June to 30 June 2015

Tuesday, 2 June 2015	\$	6,111.66
Wednesday, 3 June 2015	\$	91.20
Thursday, 4 June 2015	\$	5,363.55
Friday, 5 June 2015	\$	5,993.95
Monday, 8 June 2015	\$	52.00
Tuesday, 9 June 2015	\$	598.05
Wednesday, 10 June 2015	\$	856.45
Thursday, 11 June 2015	\$	7,585.70

Friday, 12 June 2015	\$ 258.10
Monday, 15 June 2015	\$ 701.90
Tuesday, 16 June 2015	\$ 52.00
Wednesday, 17 June 2015	\$ 53.20
Thursday, 18 June 2015	\$ 2,423.85
Friday, 19 June 2015	\$ 1,035.40
Monday, 22 June 2015	\$ 52.00
Tuesday, 23 June 2015	\$ 1,624.25
Wednesday, 24 June 2015	\$ 936.90
Thursday, 25 June 2015	\$ 75.80
Friday, 26 June 2015	\$ 182.70
Monday, 29 June 2015	\$ 960.35
Tuesday, 30 June 2015	\$ 1,774.65
	<b>\$ 36,783.66</b>

## **BANK FEES**

**Direct debits from Muni Account  
01 June to 30 June 2015**

Total direct debited from Municipal Account	<b>\$ 239.55</b>
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## **PAYROLL**

**Direct Payments from Muni Account  
01 June to 30 June 2015**

Wednesday, 3rd June 2015	\$ 42,964.44
Wednesday, 17th June 2015	\$ 43,124.87
	<b>\$ 86,089.31</b>

**10.0 ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN****11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING****11.1 ELECTED MEMBERS****11.1.1 IRWIN POLOCROSSE CLUB AND MINGENEW HORSE AND PONY CLUB DEVELOPMENT OF LAND AND MOU.**

The president advised the meeting that following a presentation by representatives of the two clubs at the Concept Forum council consider the approval of their proposal at this meeting to allow development to commence.

**COUNCIL DECISION – Item 11.1.1**

Moved Cr Newton

Seconded Cr Pearce

That this meeting consider the proposal presented by representatives of Irwin Polocrosse club and Mingenew Horse and Pony club to develop a pony club arena south of the A grade polocrosse field and a realignment of the Polocrosse fields.

**COUNCIL DECISION – Item 11.1.1**

Moved Cr Newton

Seconded Cr Pearce

That the CEO be directed to;

1. Develop an MOU with the Polocrosse Club and Mingenew Horse and Pony Club for the joint use of the reserve area,
2. Offer the Pony Club a five year lease with an option of a further five years for the use the area with the following conditions,
  - a) Plant trees along the Eleanor street boundary,
  - b) Develop the arena to Pony Club standards

CARRIED 6/0

**11.1.2 WALGA AGM**

The president advised the meeting that the motions to be presented to the WALGA AGM have been received and requesting discussion on each item to provide direction to the voting representatives.

**COUNCIL DECISION – Item 11.1.2**

Moved Cr Newton

Seconded Cr Pearce

That this meeting consider the Executive and Member Motions to be presented at the WALGA AGM.

CARRIED 6/0

**11.2 STAFF**  
Nil**12.0 CONFIDENTIAL ITEMS**  
Nil



**13.0 TIME AND DATE OF NEXT MEETING**

That the next Ordinary Council Meeting be held on 19 August 2015 commencing at 4.00pm.

**14.0 CLOSURE**

The Shire President thanked all for attending and declared the meeting closed at 4.30pm

**These minutes were confirmed at an Ordinary Council meeting on 19 August 2015**

Signed M.A. Seguin  
Presiding Officer

Date: 19. 08. 15