



**MINUTES FOR THE SPECIAL MEETING OF COUNCIL**  
**HELD ON**  
**23 JULY 2020**

## PROCEDURE FOR PUBLIC QUESTION TIME, DEPUTATIONS, PRESENTATIONS AND PETITIONS AT COUNCIL MEETINGS

Council thanks you for your participation in Council Meetings and trusts that your input will be beneficial to all parties. Council has a high regard for community input where possible, in its decision making processes.

<b>Petitions</b> A formal process where members of the community present a written request to the Council.	<b>Deputations</b> A formal process where members of the community request permission to address Council or Committee on an issue.	<b>Presentations</b> An occasion where awards/gifts may be accepted by the Council on behalf of the community, when the Council makes a presentation to a worthy recipient or when agencies may present a proposal that will impact on the Local Government
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### PROCEDURE FOR DEPUTATIONS

The Council allows for members of the public to make a deputation to Council on an issue related to Local Government business. Any person or group wishing to be received as a deputation by the Council shall send to the CEO an application:

- I. Setting out the agenda item to which the deputation relates;
- II. Whether the deputation is supporting or opposing the officer's or Committee's recommendation; and
- III. Include sufficient detail to enable a general understanding of the purpose of the deputation.

Notice of deputations need to be received by 5pm on the day before the meeting and agreed to by the Presiding Member. Please contact the Shire via telephone on 99281192 or email [governance@mingenew.wa.gov.au](mailto:governance@mingenew.wa.gov.au) to arrange your deputation.

Where a deputation has been agreed to, during the meeting the Presiding Member will call upon the relevant person(s) to come forward and address Council.

A Deputation invited to attend a Council meeting:

- I. is not to exceed five (5) persons, only two (2) of whom may address the Council, although others may respond to specific questions from Members;
- II. is not to address the Council for a period exceeding ten (10) minutes without the agreement of the Council; and
- III. additional members of the deputation may be allowed to speak with the agreement of the Presiding Member.

Council is unlikely to take any action on the matter discussed during the deputation without first considering an officer's report on that subject in a later Council agenda.

### PROCEDURE FOR PRESENTATION

Notice of presentations being accepted by Council on behalf of the community, or agencies presenting a proposal, need to be received by 5pm on the day before the meeting and agreed to by the Presiding Member. Please contact the Shire via telephone on 99281102 or email [governance@mingenew.wa.gov.au](mailto:governance@mingenew.wa.gov.au) to arrange your presentation.

Where the Council is making a presentation to a worthy recipient, the recipient will be advised in advance and asked to attend the Council meeting to receive the award.

All presentations will be received / awarded by the Shire President or an appropriate Councillor.

### PROCEDURE FOR PETITIONS

Please note the following protocol for submissions of petitions. Petitions must:

- be addressed to the Shire President.
- be made by electors of the district.
- state the request on each page of the petition.
- contain the names, addresses and signatures of the elector(s) making the request, and the date each elector signed.
- contain a summary of the reasons for the request.
- state the name and address of the person whom arranged the petition for correspondence to be delivered to, as correspondence is not sent to all the signatures on the petition.

Where a petition does not relate to or conform to the above it may be treated as an 'informal' petition and the Chief Executive Officer may at his discretion forward the petition to Council accompanied by an officer report.

### **PROCEDURE FOR PUBLIC QUESTION TIME**

The Council extends a warm welcome to you in attending any meeting of the Council. Council is committed to involving the public in its decision-making processes whenever possible, and the ability to ask questions during 'Public Question Time' is of critical importance in pursuing this public participation objective.

Council (as required by the Local Government Act 1995) sets aside a period of 'Public Question Time' to enable a member of the public to put up to two (2) questions to Council. Questions should only relate to the business of Council and should not be a statement or personal opinion. Upon receipt of a question from a member of the public, the Shire President may either answer the question or direct it to a Councillor or an Officer to answer, or it will be taken on notice.

Having regard for the requirements and principles of Council, the following procedures will be applied in accordance with the Shire of Mingenew Standing Orders Local Law 2017:

1. Public Questions Time will be limited to fifteen (15) minutes.
2. Public Question Time will be conducted at an Ordinary Meeting of Council immediately following "Responses to Previous Public Questions Taken on Notice".
3. Each member of the public asking a question will be limited to two (2) minutes to ask their question(s).
4. Questions will be limited to two (2) per person.
5. Please state your name and address, and then ask your question.
6. Questions should be submitted to the Chief Executive Officer in writing by 5pm on the day before the meeting and be signed by the author. This allows for an informed response to be given at the meeting.
7. Questions that have not been submitted in writing by 5pm on the day before the meeting will be responded to if they are straightforward.
8. If any question requires further research prior to an answer being given, the Presiding Member will indicate that the "question will be taken on notice" and a response will be forwarded to the member of the public following the necessary research being undertaken.
9. Where a member of the public provided written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
10. A summary of the question and the answer will be recorded in the minutes of the Council meeting at which the question was asked.

- During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.
- Members of the public shall ensure that their mobile telephone and/or audible pager is not switched on or used during any meeting of the Council.
- Members of the public are hereby advised that use of any electronic, visual or audio recording device or instrument to record proceedings of the Council is not permitted without the permission of the Presiding Member.

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**MINUTES FOR THE SPECIAL MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON  
23 JULY 2020 COMMENCING AT 6.00PM**

**1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

The Presiding Member declared the meeting open at 6.00pm

**2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE  
COUNCILLORS**

GJ Cosgrove	President	Town Ward
RW Newton	Deputy President	Rural Ward
JD Bagley	Councillor	Rural Ward
CV Farr	Councillor	Town Ward
HR McTaggart	Councillor	Rural Ward
HM Newton	Councillor	Town Ward
AR Smyth	Councillor	Town Ward

**APOLOGIES**

Nil

**STAFF**

N Hay	Chief Executive Officer
J Clapham	Finance Manager

**3.0 PUBLIC QUESTION TIME/PUBLIC STATEMENT TIME**

There being no members of public present the President proceeded with the meeting allowing a period of 15 minutes for questions.

**4.0 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**5.0 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

Nil

**6.0 DECLARATIONS OF INTEREST**

Nil

**7.0 REPORTS BY THE CHIEF EXECUTIVE OFFICER**

Nil.

**8.0 REPORTS BY THE FINANCE AND ADMINISTRATION MANAGER**

**PROCEDURAL MOTION- Resolution 23072001**

Moved: Cr McTaggart

Seconded: Cr Smyth

That Item 12.3 from the 15 July 2020 Ordinary Council Meeting be taken from the table.

**VOTING:**

**CARRIED 7/0**

## 8.1 ADOPTION OF 2020/21 BUDGET

Location/Address: Shire of Mingenew  
Name of Applicant: Shire of Mingenew  
Disclosure of Interest: Nil  
File Reference: ADM0130  
Date: 16 July 2020  
Author: Jeremy Clapham, Finance & Admin Manager  
Voting Requirement: Absolute Majority

### Summary

This report seeks Council adoption of the Shire of Mingenew 2020/21 Budget.

### Key Points

- A balanced budget has been prepared
- No increase in rate in the dollar for rates
- Increase in overall rates of approximately \$89,000 due to changes in UV values
- No new borrowings proposed
- No increases in Fees & Charges
- No increase in Elected Members Fees and Allowances
- Interest on outstanding rates reduced from 11% pa to 5.5% pa.

### **OFFICER RECOMMENDATION AND COUNCIL DECISION- Resolution 23072002**

Moved: Cr McTaggart

Seconded: Cr Bagley

#### **PART A – MUNICIPAL FUND BUDGET FOR 2020/21 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 8.1.1 of this Agenda for the Shire of Mingenew for the 2020/21 financial year which includes the following:

- Rates Setting Statement
- Statement of Cash Flows
- Comprehensive Income Statement by Program
- Comprehensive Income Statement by Nature/Type
- Notes to and Forming Part of the Budget
- Capital Works Program
- Road Program
- Plant Replacement Program

#### **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 general rates and minimum payments on Gross Rental and Unimproved Values, as supplied by Landgate (as amended) as at 1 July 2020.

##### 1.1 General Rates

- Mingenew & Yandanooka (GRV) 15.0276 cents in the dollar
- Rural & Mining (UV) 1.2915 cents in the dollar

##### 1.2 Minimum Payments

- Mingenew & Yandanooka (GRV) \$707
- Rural & Mining (UV) \$1060.50

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 provides the option for ratepayers to pay their rates as a single payment or by 4 equal instalments; and, in accordance with Section 6.50 of the Act nominates the following due dates for the payment in full or by instalments:

- Full payment and 1st instalment due date 4 September 2020
  - 2nd quarterly instalment due date 6 November 2020
  - 3rd quarterly instalment due date 15 January 2021
  - 4th quarterly instalment due date 19 March 2021
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 5.5% for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.
  6. Pursuant to section 6.47 of the Local Government Act 1995, Council grants a 50% concession on rates assessments issued to all properties rateable on the basis of Gross Rental Valuation in the Yandanooka Townsite with the object of recognising the reduced level of service provided to properties in Yandanooka Townsite as compared to Mingenew Townsite. Rates for A219 (Charitable property) are exempt and subject to a 20% voluntary contribution by the ratepayer.

#### **PART C – ELECTED MEMBERS’ FEES AND ALLOWANCES FOR 2020/21**

1. Pursuant to Section 5.99 of the Local Government Act 1995, and regulation 30 of the Local Government (Administration) Regulations 1996, adopts the following annual fees for payment of elected members in lieu of individual meeting attendance fees:
 

Shire President	\$6,384
Councillors	\$3,764
2. Pursuant to Section 5.98(5) of the Local Government Act 1995, adopts the following annual local government allowance to be paid in addition to the annual meeting allowance:
 

Shire President	\$7,348
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3. Pursuant to Section 5.98A of the Local Government Act 1995, adopts the following annual local government allowance to be paid in addition to the annual meeting allowance:
 

Deputy Shire President	\$1,836
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#### **PART D – GENERAL FEES AND CHARGES FOR 2020/21**

Pursuant to section 6.16 of the Local Government Act 1995, Council adopts the Fees and Charges as presented forming part of the 2020/21 Budget included as a separate Attachment to this Agenda.

#### **PART E – OTHER STATUTORY FEES FOR 2020/21**

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
  - 240 Litre bin per weekly collection \$380 per annum
- 3.2 Commercial Premises
  - 240 Litre bin per weekly collection \$380 per annum

#### **PART F – MATERIAL VARIANCE REPORTING FOR 2019/20**

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 2020/21 for reporting material variances shall be 10% or \$10,000, whichever is the greater.

## VOTING DETAILS:

CARRIED BY ABSOLUTE MAJORITY 5/2  
Cr H Newton and Cr R Newton voted against the motion.

### Attached

- 8.1.1 2020/21 Annual Budget
- 8.1.2 2020/21 Capital Expenditure
- 8.1.3 20120/21 Road Program
- 8.1.4 10 Year Plant Replacement Program
- 8.1.5 2020/21 Fees & Charges

### Background

This report was initially tabled as item 12.3 at the 15 July 2020 Ordinary Council Meeting and laid on the table as per resolution 15072014.

As part of the function of local government and its operations, each year the Council is required, under Section 6.2 of the Local Government Act 1995, to formally adopt its annual financial year budget to enable the administration to carry out the defined services and programmes and to raise revenue through rates and fees and charges.

Consistent with sections 6.2(4) of the Local Government Act 1995, the 2019/20 Budget for the Shire of Mingenew includes the following:

- Rates and Minimum Payments for 2020/21
- Capital Works
- Fees and Charges
- Concessions
- Allowances
- Borrowings
- Reserves
- Budget Estimates for Adoption

### 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. The budget results in an estimated Unrestricted Cash balance of \$61,500 at 30 June 2021. It is very unlikely that this will happen in reality, as it is likely that there will be a prepayment of the Federal Assistance Grants in June 2021, and/or the full budget may not be spent, and an adjustment can be made if necessary when the Statutory Budget Review is done during the year.

It should also be noted that the 2019/20 Budget column in the statutory documents refers to the 2019/20 budget as adopted in July 2019, not any of the subsequently reviewed versions.

### Rating & Minimum Payments

The raising of revenue via annual rates is an important source of funds for all Councils throughout Australia. The Local Government Act 1995 (the Act) empowers WA Councils to impose general rates and minimum payments.

Rate Modelling (2020/21):

The proposed rates model is based on the following:

- Annual UV & Mining valuations applied
- No increase in rate in the dollar
- GRV Rate in the \$ - 15.0276c (2019/20: 15.0276c)
- UV Rate in the \$ - 1.2915c (2019/20: 1.2915c)
- Minimum Payments – UV - \$1,060.50 (2019/20: \$1,060.50)
- Minimum Payments – GRV - \$707 (2019/20: \$700)
- 50% concessions applied to Yandanooka Townsite
- 80% concession applied to A219 – charitable property
- No differential rates



**Note:** The due dates for rate payment instalments are required to be amended from those originally presented on 15 July 2020, as they are linked to the date the resolution is adopted. It is no longer possible to achieve the dates originally tabled. This has been reflected in Part B, Item 2 of the Officer's Recommendation above.

The originally tabled dates were:

- Full payment and 1st instalment due date 28 August 2020
- 2nd quarterly instalment due date 30 October 2020
- 3rd quarterly instalment due date 15 January 2021
- 4th quarterly instalment due date 19 March 2021

The updated dates are:

- Full payment and 1st instalment due date 4 September 2020
- 2nd quarterly instalment due date 6 November 2020
- 3rd quarterly instalment due date 15 January 2021 (no change)
- 4th quarterly instalment due date 19 March 2021 (no change)

### **Fees and Charges**

The proposed fees and charges have either decreased or remained the same. No fees have increased. Winter Sports Club fees have been reduced by 50% and Summer Sports Club fees have remained the same. Household and commercial waste removal charges have not increased.

Statutory fees and charges associated with town planning, health and building have been increased/decreased or remain unchanged as per relevant legislation that determines those fees and charges.

### **Concessions**

A 50% concession will be available to persons owning rateable properties within the Shire that are rateable on the basis of Gross Rental Value (GRV) and are in the Yandanooka Townsite. The purpose of the concession is to recognise the reduced level of service provided to these ratepayers as compared to that provided to those in the Mingenew Townsite.

As per Council's resolution, application for rates exemption (with a 20% voluntary contribution by the ratepayer) under the Local Government Act 1995 for property A219 (charitable property) is proposed.

### **Borrowings**

There are no new borrowings proposed in the 2020/21 budget.

### **Reserve Accounts**

The following transfer to reserves for the financial year 2020/21 is proposed

- Transfer to Plant Reserve – surplus funds to balance the budget - \$39,840

The names and purposes of the following Reserves have been changed in accordance with Resolution 17041907 at the Council Meeting held on 17 April 2019:

- Land and Building Reserve changed to Building and Land Reserve. The purpose has been changed from "to be used for the acquisition, construction and maintenance of land and buildings" to "to be used for the acquisition, construction and maintenance of buildings and associated land".
- Industrial Area Development Reserve changed to Land Development Reserve. The purpose has been changed from "to be used for the development of the industrial area" to "to be used for the acquisition, subdivision and development of land".

### **Brought Forward Value and Surplus**

There is an estimated surplus of \$568,520 shown in the Budget as the brought forward amount from 30 June 2020. This figure is unaudited and may change with any adjustments to the opening position to be addressed during the year end and audit process.

The budget has been prepared as a balanced budget.

### **Capital Works and Funding**

Capital Works of \$4,915,676 are proposed in the 2020/21 financial year and these projects (together with the relevant funding) are itemised in the supplementary budget information.

A total of \$3,892,165 is budgeted for the Road Programme.

Funding sources (other than the Local Government Municipal or restricted funds) allocated to the 2020/21 Road Programme include;

- o \$465,000 – Main Roads Regional Road Group
- o \$206,086 – Roads to Recovery
- o \$304,000 – Financial Assistance Grants
- o \$ 78,000 – MRWA Direct Grant
- o \$200,000 – State Black Spot
- o \$130,000 – Local Roads & Community Infrastructure Program
- o \$2,119,404 – R2R Special funding for bridges

### **Elected Members Fees & Allowances**

Elected Members Fees & Allowances remain the same:

President Allowance	\$7,348
Deputy President Allowance	\$1,836
Annual Meeting Fee – President	\$6,384
Annual Meeting Fee – Councillors	\$3,764

### **Consultation**

While no specific community consultation has occurred during the compilation of the draft 2020/21 Budget, community consultation was previously undertaken during the development of the Community Strategic Plan.

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

The effects of COVID 19 have been taken into account in preparing the budget for 2020/21.

### **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.

In addition, Section 6.2 of the Local Government Act 1995 requires that in preparing its annual budget the Council is to have regard to the contents of its Plan for the Future, prepared in accordance with section 5.56. Under the Integrated Planning Framework for Local Government, that is the Community Strategic Plan in conjunction with the Corporate Business Plan.

The 2020/21 Budget as presented is considered to meet statutory requirements.

Voting Requirements:

- Part A - Municipal Fund Budget for 2020/21 Financial Year - Absolute Majority
- Part B - General and Minimal Rates and Instalment Payment Arrangements - Absolute Majority
- Part C – Elected Members' Fees and Allowances for 2020/21 – Absolute Majority
- Part D - General Fees and Charges for 2020/21 - Absolute Majority
- Part E - Other Statutory Fees for 2020/21 - Simple Majority
- Part F - Material Variance Reporting for 2020/21 - Simple Majority

### **Policy Implications**

The 2020/21 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 2020/21 Budget documentation.

### **Strategic Implications**

The 2020/21 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.

**SHIRE OF MINGENEW**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**  
**LOCAL GOVERNMENT ACT 1995**  
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**SHIRE'S VISION**

The Shire of Mingenew is a safe, inclusive and connected community with a thriving local economy that provides opportunity for all to succeed.

**SHIRE OF MINGENEW**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,975,991	1,885,305	1,884,633
Operating grants, subsidies and contributions	10(a)	1,306,100	760,450	398,918
Fees and charges	9	239,292	250,726	249,008
Interest earnings	12(a)	24,381	33,092	55,110
Other revenue	12(b)	531,219	635,932	621,559
		4,076,983	3,565,505	3,209,228
<b>Expenses</b>				
Employee costs		(1,031,488)	(1,197,569)	(1,116,087)
Materials and contracts		(708,353)	(1,032,941)	(1,055,757)
Utility charges		(93,002)	(110,991)	(124,698)
Depreciation on non-current assets	5	(1,506,670)	(1,508,468)	(1,850,261)
Interest expenses	12(d)	(10,686)	(14,589)	(15,819)
Insurance expenses		(120,997)	(121,694)	(121,118)
Other expenditure		(584,575)	(587,169)	(637,652)
		(4,055,771)	(4,573,421)	(4,921,392)
<b>Subtotal</b>		21,212	(1,007,916)	(1,712,164)
Non-operating grants, subsidies and contributions	10(b)	2,990,490	1,682,717	1,725,016
Profit on asset disposals	4(b)	2,000	763	12,000
Loss on asset disposals	4(b)	(23,100)	0	0
		2,969,390	1,683,480	1,737,016
<b>Net result</b>		<b>2,990,602</b>	<b>675,564</b>	<b>24,852</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	(116,394)	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>(116,394)</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>2,990,602</b>	<b>559,170</b>	<b>24,852</b>

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

# SHIRE OF MINGENEW

## FOR THE YEAR ENDED 30 JUNE 2021

### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Mingenew 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 14 to the budget.

### 2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES RATES

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

#### SERVICE CHARGES

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

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

#### PROFIT ON ASSET DISPOSAL

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

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

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

#### FEES AND CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

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

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**SHIRE OF MINGENEW**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		13,399	14,029	10,979
General purpose funding		3,158,932	2,576,793	2,238,543
Law, order, public safety		23,750	21,041	23,618
Health		150	144	370
Education and welfare		400	565	1,756
Housing		90,440	109,289	101,035
Community amenities		89,650	72,900	77,887
Recreation and culture		28,780	37,543	38,275
Transport		592,400	593,914	642,500
Economic services		18,582	25,286	18,945
Other property and services		60,500	114,000	55,320
		4,076,983	3,565,504	3,209,228
<b>Expenses excluding finance costs</b>	4(a),5,12(c),(e)			
Governance		(343,694)	(356,321)	(479,517)
General purpose funding		(76,332)	(85,240)	(95,542)
Law, order, public safety		(66,912)	(152,957)	(155,559)
Health		(80,167)	(93,019)	(113,300)
Education and welfare		(110,533)	(88,677)	(63,520)
Housing		(156,237)	(184,714)	(178,759)
Community amenities		(249,083)	(236,980)	(264,577)
Recreation and culture		(991,834)	(1,056,331)	(1,181,681)
Transport		(1,589,248)	(1,826,013)	(2,176,003)
Economic services		(302,628)	(313,699)	(364,935)
Other property and services		(78,417)	(164,880)	167,820
		(4,045,085)	(4,558,831)	(4,905,573)
<b>Finance costs</b>	,7,6(a),12(d)			
Education and welfare		(1,136)	(1,631)	(2,500)
Housing		(3,285)	(4,699)	(5,469)
Recreation and culture		(1,091)	(1,565)	(2,300)
Transport		(2,774)	(3,982)	(5,550)
Other property and services		(2,400)	(2,712)	0
		(10,686)	(14,589)	(15,819)
<b>Subtotal</b>		21,212	(1,007,916)	(1,712,164)
Non-operating grants, subsidies and contributions	10(b)	2,990,490	1,682,717	1,725,016
Profit on disposal of assets	4(b)	2,000	763	12,000
(Loss) on disposal of assets	4(b)	(23,100)	0	0
		2,969,390	1,683,480	1,737,016
<b>Net result</b>		<b>2,990,602</b>	<b>675,564</b>	<b>24,852</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	(116,394)	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>(116,394)</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>2,990,602</b>	<b>559,170</b>	<b>24,852</b>

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

## **KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

### **OBJECTIVE**

### **ACTIVITIES**

#### **GOVERNANCE**

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

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

#### **GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

#### **LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer community.

Fire prevention, animal control and safety.

#### **HEALTH**

To provide services to help ensure a safer community.

Food quality, pest control and inspections.

#### **EDUCATION AND WELFARE**

To meet the needs of the community in these areas.

Includes education programs, youth based activities, care of families, the aged and disabled.

#### **HOUSING**

Provide housing services required by the community and for staff.

Maintenance of staff, aged and rental housing.

#### **COMMUNITY AMENITIES**

Provide services required by the community.

Rubbish collection services, landfill maintenance, townsite storm water drainage control and maintenance, administration of the Town Planning Scheme and maintenance of cemeteries.

#### **RECREATION AND CULTURE**

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

Maintenance of halls, recreation centres and various reserves, operation of library, support of community events and matters relating to heritage.

#### **TRANSPORT**

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, road and footpaths, cleaning and lighting of streets, roads and footpaths, traffic signs and depot maintenance.

#### **ECONOMIC SERVICES**

To help promote the Shire and improve its economic wellbeing.

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

#### **OTHER PROPERTY AND SERVICES**

To provide effective and efficient administration, works operations and plant and fleet services.

Private works operations, plant repairs and operational costs. Administration overheads.



**SHIRE OF MINGENEW**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,975,991	1,867,793	1,888,633
Operating grants, subsidies and contributions		1,330,300	760,450	416,677
Fees and charges		239,292	246,994	263,343
Interest earnings		24,381	33,092	55,110
Goods and services tax		0	97,458	80,000
Other revenue		531,219	635,935	603,800
		4,101,183	3,641,722	3,307,563
<b>Payments</b>				
Employee costs		(1,076,488)	(1,177,002)	(1,183,481)
Materials and contracts		(709,298)	(1,854,457)	(1,209,620)
Utility charges		(93,002)	(110,991)	(124,697)
Interest expenses		(10,686)	(14,589)	(16,319)
Insurance expenses		(120,997)	(121,694)	(121,123)
Other expenditure		(584,575)	(587,169)	(637,652)
		(2,595,046)	(3,865,902)	(3,292,892)
<b>Net cash provided by (used in) operating activities</b>	3	1,506,137	(224,180)	14,671
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at fair values through other comprehensive income		0	(116,394)	0
Payments for purchase of property, plant & equipment	4(a)	(940,000)	(74,010)	(154,000)
Payments for construction of infrastructure	4(a)	(3,975,677)	(2,500,957)	(2,783,405)
Non-operating grants, subsidies and contributions		2,990,490	1,862,319	1,904,618
Land held for resale and lease recognition		0	11,939	0
Proceeds from sale of plant and equipment	4(b)	35,000	25,818	43,000
<b>Net cash provided by (used in) investing activities</b>		(1,890,187)	(791,285)	(989,787)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(161,995)	(158,165)	(158,164)
Principal elements of lease payments		(9,669)	20,718	0
<b>Net cash provided by (used in) financing activities</b>		(171,664)	(137,447)	(158,164)
<b>Net increase (decrease) in cash held</b>		(555,713)	(1,152,912)	(1,133,280)
Cash at beginning of year		1,088,447	1,508,858	1,488,358
<b>Cash and cash equivalents at the end of the year</b>	3	<b>532,734</b>	<b>355,946</b>	<b>355,078</b>

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

**SHIRE OF MINGENEW**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>		568,521	1,196,056	1,206,733
		568,521	1,196,056	1,206,733
<b>Revenue from operating activities (excluding rates)</b>				
Governance		13,399	14,029	10,979
General purpose funding		1,182,941	691,488	353,910
Law, order, public safety		23,750	21,041	23,618
Health		150	144	370
Education and welfare		400	565	1,756
Housing		90,440	109,289	101,035
Community amenities		89,650	72,900	77,887
Recreation and culture		28,780	38,001	38,275
Transport		594,400	593,914	652,500
Economic services		18,582	25,286	18,945
Other property and services		60,500	114,307	57,320
		2,102,992	1,680,964	1,336,595
<b>Expenditure from operating activities</b>				
Governance		(343,694)	(356,321)	(479,517)
General purpose funding		(76,332)	(85,240)	(95,542)
Law, order, public safety		(66,912)	(152,957)	(155,559)
Health		(80,167)	(93,019)	(113,300)
Education and welfare		(111,669)	(90,308)	(66,020)
Housing		(159,522)	(189,413)	(184,228)
Community amenities		(249,083)	(236,980)	(264,577)
Recreation and culture		(992,925)	(1,057,896)	(1,183,981)
Transport		(1,615,122)	(1,829,995)	(2,181,553)
Economic services		(302,628)	(313,699)	(364,935)
Other property and services		(80,817)	(167,592)	167,816
		(4,078,871)	(4,573,420)	(4,921,396)
Non-cash amounts excluded from operating activities	2 (a)(i)	1,527,770	1,522,734	1,838,261
<b>Amount attributable to operating activities</b>		120,412	(173,666)	(539,807)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10(b)	2,990,490	1,682,717	1,725,016
Purchase property, plant and equipment	4(a)	(940,000)	(74,010)	(154,000)
Purchase and construction of infrastructure	4(a)	(3,975,677)	(2,500,957)	(2,783,405)
Proceeds from disposal of assets	4(b)	35,000	25,818	43,000
<b>Amount attributable to investing activities</b>		(1,890,187)	(866,432)	(1,169,389)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(161,995)	(158,165)	(158,164)
Transfers to cash backed reserves (restricted assets)	8(a)	(44,221)	(121,521)	(52,273)
Transfers from cash backed reserves (restricted assets)	8(a)	0	3,000	35,000
<b>Amount attributable to financing activities</b>		(206,216)	(276,686)	(175,437)
<b>Budgeted deficiency before general rates</b>		(1,975,990)	(1,316,784)	(1,884,633)
<b>Estimated amount to be raised from general rates</b>	1	1,975,991	1,885,305	1,884,633
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	<b>1</b>	<b>568,521</b>	<b>0</b>

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

**SHIRE OF MINGENEW**  
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**FOR THE YEAR ENDED 30 JUNE 2021**

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**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**1. RATES AND SERVICE CHARGES**

**(a) Rating Information**

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV - Mingenew	0.15028	129	1,144,624	172,014	750		172,764	169,508	168,423
GRV - Yandanooka	0.15028	2	13,884	2,086			2,086	2,086	2,086
GRV - Commercial	0.15028	14	346,632	52,092			52,092	52,090	52,090
GRV - Industrial	0.15028	3	12,480	1,875			1,875	1,875	1,875
<b>Unimproved valuations</b>									
UV - Rural & Mining	0.01292	112	125,918,500	1,626,867			1,626,867	1,534,199	1,534,199
UV - Mining	0.01292	0	0	0			0	0	0
<b>Sub-Totals</b>		260	127,436,120	1,854,934	750	0	1,855,684	1,759,758	1,758,673
<b>Minimum</b>									
<b>Minimum payment</b>									
	\$								
<b>Gross rental valuations</b>									
GRV - Mingenew	707	59		41,713			41,713	47,369	47,369
GRV - Yandanooka	707	0		0			0	0	0
GRV - Commercial	707	9		6,363			6,363	6,363	6,363
GRV - Industrial	707	3		2,121			2,121	2,121	2,121
<b>Unimproved valuations</b>									
UV - Rural & Mining	1,061	23		24,403			24,403	23,331	23,331
UV - Mining	1,061	8		8,488			8,488	9,142	9,545
<b>Sub-Totals</b>		102	0	83,088	0	0	83,088	88,326	88,729
		362	127,436,120	1,938,022	750	0	1,938,772	1,848,084	1,847,402
Discounts (Refer note 1(e))							(1,045)	(1,043)	(1,035)
<b>Total amount raised from general rates</b>							1,937,727	1,847,041	1,846,367
Ex-gratia rates							38,264	38,264	38,266
<b>Total rates</b>							1,975,991	1,885,305	1,884,633

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

## 1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Payment in full	4/09/2020	0	0.0%	5.5%
<b>Option two</b>				
1st Instalment	4/09/2020	0	5.5%	5.5%
2nd Instalment	6/11/2020	15	5.5%	5.5%
<b>Option three</b>				
1st Instalment	4/09/2020	15	5.5%	5.5%
2nd Instalment	6/11/2020	15	5.5%	5.5%
3rd Instalment	15/01/2021	15	5.5%	5.5%
4th Instalment	19/03/2021	15	5.5%	5.5%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,800	2,748	3,000
Unpaid rates and service charge interest earned	5,000	11,308	15,000
	7,800	14,056	18,000

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

### (d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
			\$	\$	\$	
Yandanooka Townsite	50.0%	1,035	1,045	1,043	1,035	Recognise the reduced level of service provided.
			1,045	1,043	1,035	

### (f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

## 2 (a). NET CURRENT ASSETS

### Items excluded from calculation of budgeted deficiency

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

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
<b>(i) Operating activities excluded from budgeted deficiency</b>			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	4(b) (2,000)	(763)	(12,000)
Less: Movement in employee liabilities associated with restricted cash	0	170	
Add: Loss on disposal of assets	4(b) 23,100	0	0
Add: Movement in lease liabilities (non-current)		14,859	
Add: Depreciation on assets	5 1,506,670	1,508,468	1,850,261
<b>Non cash amounts excluded from operating activities</b>	<b>1,527,770</b>	<b>1,522,734</b>	<b>1,838,261</b>
<b>(ii) Current assets and liabilities excluded from budgeted deficiency</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
<b>Adjustments to net current assets</b>			
Less: Cash - restricted reserves	3 (471,232)	(427,011)	(325,764)
Less: Current assets not expected to be received at end of year			
- Land held for resale	0	0	(40,394)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	165,920	161,997	161,997
- Current portion of contract liability held in reserve	24,200	0	0
- Current portion of lease liabilities	9,162	29,060	0
- Employee benefit provisions	116,130	136,130	68,566
Add: Movement in provisions between current and non-current provisions			67,393
<b>Total adjustments to net current assets</b>	<b>(155,820)</b>	<b>(99,824)</b>	<b>(68,202)</b>

## 2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	61,501	637,236	29,314
Cash and cash equivalents - restricted				
Cash backed reserves	3	471,232	427,011	325,764
Unspent grants, subsidies and contributions	10	0	24,200	0
Receivables		67,395	42,196	57,100
Inventories		0	0	40,394
		600,128	1,130,643	452,572
<b>Less: current liabilities</b>				
Trade and other payables		(128,896)	(154,841)	(153,806)
Contract liabilities		(24,200)	0	0
Lease liabilities		(9,162)	(9,331)	0
Long term borrowings		(165,919)	(161,996)	(161,997)
Provisions		(116,130)	(136,130)	(68,567)
		(444,307)	(462,298)	(384,370)
<b>Net current assets</b>		155,821	668,345	68,202
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	(155,820)	(99,824)	(68,202)
<b>Closing funding surplus / (deficit)</b>		1	568,521	0



**2 (b). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Mingenew 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.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**PROVISIONS**

Provisions are recognised when the Shire 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.

**INVENTORIES**

**General**

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

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

**Superannuation**

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

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

**LEASE LIABILITIES**

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

**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.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**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.

**CONTRACT LIABILITIES**

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

### 3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	61,500	661,435	29,314
Term deposits	471,233	427,012	325,764
	532,733	1,088,447	355,078
- Unrestricted cash and cash equivalents	61,501	637,236	29,314
- Restricted cash and cash equivalents	471,232	451,211	325,764
	532,733	1,088,447	355,078
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Building and Land Reserve - Accumulation	30,321	30,035	68,566
Plant Reserve - Accumulation	194,704	153,439	82,266
Recreation Reserve - Accumulation	3,106	3,068	12,960
Employee Entitlement Reserve - Accumulation	68,378	67,534	67,794
Aged Persons Units Reserve - Accumulation	12,828	12,670	12,944
Environmental Reserve - Accumulation	19,562	19,444	9,605
Land Development Reserve - Accumulation	5,796	5,724	5,751
TRC/PO/NAB Building Reserve - Accumulation	22,173	22,023	12,188
Insurance Reserve - Accumulation	23,127	22,842	43,271
Economic Development & Marketing Reserve - Accumulation	10,234	10,232	10,419
Covid-19 Emergency Reserve - Accumulation	81,003	80,000	0
Unspent grants, subsidies and contributions	10	0	24,200
	471,232	451,211	325,764
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	2,990,602	675,564	24,852
Depreciation	5	1,506,670	1,508,468
(Profit)/loss on sale of asset	4(b)	21,100	(763)
(Increase)/decrease in receivables		0	255,816
(Increase)/decrease in prepayments		0	18,937
(Increase)/decrease in inventories		0	(657,103)
Increase/(decrease) in payables		(25,945)	(171,333)
Increase/(decrease) in contract liabilities		24,200	0
Increase/(decrease) in employee provisions		(20,000)	8,553
Non-operating grants, subsidies and contributions		(2,990,490)	(1,862,319)
<b>Net cash from operating activities</b>		1,506,137	(224,180)
			14,671

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

##### FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

#### 4. FIXED ASSETS

##### (a) Acquisition of Assets

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

Asset class	Reporting program								2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>											
Buildings	13,000	157,000	52,500	0	292,500	25,000	40,000	20,000	600,000	0	0
Buildings - non specialised	0	0	0	0	0	0	0	0	0	0	20,000
Plant and equipment	0	0	0	0	0	340,000	0	0	340,000	74,010	134,000
	13,000	157,000	52,500	0	292,500	365,000	40,000	20,000	940,000	74,010	154,000
<i>Infrastructure</i>											
Infrastructure - roads	0	0	0	0	0	1,406,773	0	0	1,406,773	2,499,583	2,588,605
Infrastructure - drainage	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - bridges	0	0	0	0	0	2,266,404	0	0	2,266,404	0	147,000
Infrastructure - footpaths	0	0	0	0	0	0	25,500	0	25,500	0	0
Infrastructure - parks & ovals	0	0	0	0	232,000	0	0	0	232,000	0	0
Infrastructure - other	0	0	0	30,000	0	0	15,000	0	45,000	1,374	47,800
	0	0	0	30,000	232,000	3,673,177	40,500	0	3,975,677	2,500,957	2,783,405
<b>Total acquisitions</b>	<b>13,000</b>	<b>157,000</b>	<b>52,500</b>	<b>30,000</b>	<b>524,500</b>	<b>4,038,177</b>	<b>80,500</b>	<b>20,000</b>	<b>4,915,677</b>	<b>2,574,967</b>	<b>2,937,405</b>

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

#### SIGNIFICANT ACCOUNTING POLICIES

##### RECOGNITION OF ASSETS

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

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

SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

#### 4. FIXED ASSETS

##### (b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance		0	0	0	19,513	19,513	0	0	21,000	21,000	0	0
Recreation and culture		0	0	0	3,542	4,000	458	0		0	0	0
Transport	56,100	35,000	2,000	(23,100)		0	0	0	10,000	20,000	10,000	0
Other property and services		0	0	0	2,000	2,305	305	0		2,000	2,000	0
	56,100	35,000	2,000	(23,100)	25,055	25,818	763	0	31,000	43,000	12,000	0
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	56,100	35,000	2,000	(23,100)	25,055	25,818	763	0	31,000	43,000	12,000	0
	56,100	35,000	2,000	(23,100)	25,055	25,818	763	0	31,000	43,000	12,000	0

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

#### SIGNIFICANT ACCOUNTING POLICIES

##### GAINS AND LOSSES ON DISPOSAL

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

## 5. ASSET DEPRECIATION

### By Program

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

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
2,299	35,898	47,403
21,412	21,424	21,759
71,863	72,756	84,446
7,826	8,861	11,601
407,116	410,004	394,671
581,545	580,890	912,954
59,047	58,073	61,661
355,562	320,563	315,766
1,506,670	1,508,468	1,850,261
	(40,917)	
552,000	593,300	572,212
10,000	10,123	15,000
192,000	191,380	190,923
45,000	45,100	47,403
445,000	445,836	700,000
2,000	1,728	2,615
75,000	75,138	136,245
6,500	6,436	17,791
10,500	10,426	16,000
160,000	160,846	143,000
8,670	9,072	9,072
1,506,670	1,508,468	1,850,261

### By Class

Buildings
Buildings - non specialised
Furniture and equipment
Plant and equipment
Bushfire Equipment
Infrastructure - roads
Infrastructure - drainage
Infrastructure - bridges
Infrastructure - footpaths
Infrastructure - other
Infrastructure - Recreation Areas
Infrastructure - Airfields

## SIGNIFICANT ACCOUNTING POLICIES

### DEPRECIATION

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

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

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

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

Buildings	30 to 50 years
Buildings - non specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Bushfire Equipment	5 to 15 years
Infrastructure - roads	15 to 20 years
Infrastructure - drainage	50 years
Infrastructure - bridges	50 years
Infrastructure - footpaths	20 years
Infrastructure - other	5 to 50 years
Infrastructure - Recreation Areas	10 to 100 years
Infrastructure - Airfields	50 years

### AMORTISATION

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Loans	2019/20 Actual Principal Repayments	Actual Principal outstanding 30 June 2020	2019/20 Actual Interest Repayments	Budget Principal 1 July 2019	2019/20 Budget New Loans	2019/20 Budget Principal Repayments	Budget Principal outstanding 30 June 2020	2019/20 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>																		
Senior Citizen Building	137	WATC	2.4%	44,960	0	22,210	67,170	1,136	66,645	0	21,685	44,960	1,631	66,645	0	21,685	44,960	2,500
<b>Housing</b>																		
King St - triplex	133	WATC	2.4%	28,647	0	14,151	42,799	724	42,464	0	13,817	28,647	1,039	42,464	0	13,817	28,647	1,157
Phillip St - house	134	WATC	2.4%	21,823	0	10,780	32,603	551	32,348	0	10,525	21,823	792	32,348	0	10,525	21,823	1,100
Moore St - house	136	WATC	2.4%	54,423	0	26,884	81,307	1,375	80,671	0	26,248	54,423	1,974	80,671	0	26,248	54,423	2,198
Field St - house	142	WATC	2.4%	25,107	0	12,415	37,522	635	37,228	0	12,121	25,107	895	37,228	0	12,121	25,107	1,014
<b>Recreation and culture</b>																		
Pavillion fitout	138	WATC	2.4%	43,163	0	21,321	64,484	1,091	63,980	0	20,817	43,163	1,565	63,980	0	20,817	43,163	2,300
<b>Transport</b>																		
Roller	139	WATC	2.4%	10,580	0	5,227	15,807	267	15,683	0	5,103	10,580	384	15,683	0	5,103	10,580	550
Grader	141	WATC	2.4%	36,738	0	18,148	54,886	928	54,457	0	17,719	36,738	1,332	54,457	0	17,719	36,738	1,800
Side tipper	144	WATC	2.4%	25,132	0	12,415	37,547	635	37,253	0	12,121	25,132	912	37,253	0	12,121	25,132	1,200
Drum roller	145	WATC	2.4%	37,338	0	18,444	55,782	943	55,346	0	18,008	37,338	1,354	55,346	0	18,008	37,338	2,000
				327,910	0	161,995	489,905	8,286	486,075	0	158,165	327,910	11,877	486,075	0	158,164	327,911	15,819
				327,910	0	161,995	489,905	8,286	486,075	0	158,165	327,910	11,877	486,075	0	158,164	327,911	15,819

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2020/21**

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

**(d) Credit Facilities**

**Undrawn borrowing facilities**

**credit standby arrangements**

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

**Total amount of credit unused**

**Loan facilities**

Loan facilities in use at balance date

<b>2020/21 Budget</b>	<b>2019/20 Actual</b>	<b>2019/20 Budget</b>
\$	\$	\$
500,000	500,000	500,000
14,500	14,500	14,500
0	(1,396)	0
514,500	513,104	514,500
489,905	327,910	327,911

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**7. LEASE LIABILITIES**

LEASE LIABILITIES					2020/21		Budget		2020/21		2019/20		Actual		2019/20		2019/20		Budget		2019/20	
					2020/21		Budget		2020/21		2019/20		Actual		2019/20		2019/20		Budget		2019/20	
					Budget		Lease		Budget		Actual		Lease		Actual		Lease		Principal		Lease	
					New		Principal		Lease		Principal		Lease		Principal		Lease		Principal		Lease	
Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2020	Budget New Leases	Budget Principal Repayments	Lease Principal outstanding 30 June 2021	Budget Lease Interest Repayments	Actual Principal 1 July 2019	Actual New Leases	Actual Principal repayments	Lease Principal outstanding 30 June 2020	Actual Lease Interest repayments	Budget Principal 1 July 2019	Budget New Leases	Budget Principal repayments	Lease Principal outstanding 30 June 2020	Budget Lease Interest repayments	Actual Principal 1 July 2019	Actual New Leases	Actual Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services																						
Photocopier		De Lage Landon	8.2%	60m	10,072	0	(3,123)	6,949	(1,200)	13,051	0	(2,979)	10,072	(1,014)	13,051	0	0	13,051	0			
Computer equipment		Finrent	12.8%	36m	10,546	0	(6,208)	4,338	(1,200)	16,010	0	(5,464)	10,546	(1,698)	16,010	0	0	16,010	0			
					20,618	0	(9,331)	11,287	(2,400)	29,061	0	(8,443)	20,618	(2,712)	29,061	0	0	29,061	0			

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

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

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



## 8. CASH BACKED RESERVES

### (a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Building and Land Reserve - Accumulation	30,035	286	0	30,321	22,068	10,967	(3,000)	30,035	62,066	11,500	(5,000)	68,566
(b) Plant Reserve - Accumulation	153,439	41,265	0	194,704	45,977	107,462	0	153,439	45,978	36,288	0	82,266
(c) Recreation Reserve - Accumulation	3,068	38	0	3,106	2,900	168	0	3,068	12,900	60	0	12,960
(d) Employee Entitlement Reserve - Accumulation	67,534	844	0	68,378	66,543	991	0	67,534	66,544	1,250	0	67,794
(e) Aged Persons Units Reserve - Accumulation	12,670	158	0	12,828	12,445	225	0	12,670	12,444	500	0	12,944
(f) Environmental Reserve - Accumulation	19,444	118	0	19,562	19,154	290	0	19,444	19,155	450	(10,000)	9,605
(g) Land Development Reserve - Accumulation	5,724	72	0	5,796	5,626	98	0	5,724	5,626	125	0	5,751
(h) TRC/PO/NAB Building Reserve - Accumulation	22,023	150	0	22,173	21,688	335	0	22,023	21,688	500	(10,000)	12,188
(i) Insurance Reserve - Accumulation	22,842	285	0	23,127	22,171	671	0	22,842	42,171	1,100	0	43,271
(j) Economic Development & Marketing Reserve - Accumulation	10,232	2	0	10,234	9,918	314	0	10,232	19,919	500	(10,000)	10,419
(k) Covid-19 Emergency Reserve - Accumulation	80,000	1,003	0	81,003	80,000	0	0	80,000	0	0	0	0
	427,011	44,221	0	471,232	308,490	121,521	(3,000)	427,011	308,491	52,273	(35,000)	325,764

### (b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Building and Land Reserve - Accumulation	Ongoing	For acquisition, construction and maintenance buildings and associated land
(b) Plant Reserve - Accumulation	Ongoing	For purchase of plant and equipment
(c) Recreation Reserve - Accumulation	Ongoing	For the improvement of sportsgrounds
(d) Employee Entitlement Reserve - Accumulation	Ongoing	To fund annual, sick and long service leave and accrued staff bonuses
(e) Aged Persons Units Reserve - Accumulation	Ongoing	For funding of future operating shortfalls of the aged person units in accordance with the Homeswest Joint Arrangement
(f) Environmental Reserve - Accumulation	Ongoing	For rehabilitation of sites such as gravel pits, refuse and contaminated sites
(g) Land Development Reserve - Accumulation	Ongoing	For the acquisition, subdivision and development of land
(h) TRC/PO/NAB Building Reserve - Accumulation	Ongoing	For the maintenance of the buildings
(i) Insurance Reserve - Accumulation	Ongoing	For the settlement of minor property expenses under \$5,000 that would otherwise be insurance claims
(j) Economic Development & Marketing Reserve - Accumulation	Ongoing	For economic development and marketing of the Shire of Mingenew
(k) Covid-19 Emergency Reserve - Accumulation	As needed	For emergency relief to impacted staff and the hire or purchase of critical equipment

SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	0	673	120
General purpose funding	3,560	3,404	3,500
Law, order, public safety	1,550	1,376	3,500
Health	150	144	370
Education and welfare	400	446	756
Housing	90,240	98,461	93,235
Community amenities	89,650	72,900	75,887
Recreation and culture	28,260	34,058	34,375
Transport	0	8,079	12,000
Economic services	18,482	25,191	17,945
Other property and services	7,000	5,994	7,320
	239,292	250,726	249,008

10. GRANT REVENUE

Unspent grants, subsidies and contributions liability						Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program:</b>								
<b>(a) Operating grants, subsidies and contributions</b>								
General purpose funding	0	0	0	0	0	1,155,000	655,139	295,550
Law, order, public safety	0	0	0	0	0	22,200	19,468	19,868
Education and welfare	0	0	0	0	0	0	0	1,000
Community amenities	0	0	0	0	0	0	0	2,000
Transport	0	0	0	0	0	80,400	80,843	80,500
Other property and services	0	0	0	0	0	48,500	5,000	0
	0	0	0	0	0	1,306,100	760,450	398,918
<b>(b) Non-operating grants, subsidies and contributions</b>								
Recreation and culture	24,200	0	(24,200)	0	0	0	0	0
Transport	0	0	0	0	0	2,990,490	1,682,717	1,725,016
	24,200	0	(24,200)	0	0	2,990,490	1,682,717	1,725,016
<b>Total</b>	<b>24,200</b>	<b>0</b>	<b>(24,200)</b>	<b>0</b>	<b>0</b>	<b>4,296,590</b>	<b>2,443,167</b>	<b>2,123,934</b>

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	0	24,200
	0	24,200

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**11. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

Revenue Category	Nature of goods and services	when obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

## 12. OTHER INFORMATION

### The net result includes as revenues

#### (a) Interest earnings

Investments

- Reserve funds

- Other funds

Late payment of fees and charges \*

Other interest revenue (refer note 1b)

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

#### (b) Other revenue

Reimbursements and recoveries

### The net result includes as expenses

#### (c) Auditors remuneration

Audit services

#### (d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))

Interest expense on lease liabilities

#### (e) Elected members remuneration

Meeting fees

Mayor/President's allowance

Deputy Mayor/President's allowance

Travelling expenses

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
4,381	5,214	9,860
15,000	16,086	30,000
0	485	250
5,000	11,308	15,000
24,381	33,092	55,110
531,219	635,932	621,559
531,219	635,932	621,559
25,000	25,859	22,000
25,000	25,859	22,000
(8,286)	(11,877)	(15,819)
(2,400)	(2,712)	0
(10,686)	(14,589)	(15,819)
30,000	28,967	28,968
7,600	7,348	7,348
1,900	1,836	1,836
10,000	9,197	16,500
49,500	47,348	54,652

### 13. INTERESTS IN JOINT ARRANGEMENTS

In 1997/98, Council, in conjunction with Homewest, constructed 3x2 bedroom and 1x1 bedroom Aged Person Units in the Mingenew townsite. The terms of the Joint Arrangement provided for Council to contribute \$54,777 which equates to an equity of 15.34%. Council has subsequently capitalised expenditure on the units. The recalculated equity for Council is now 18.58%. The agreement requires the Shire to account for its share of the assets and related liabilities as well as the Shires share of all expenses and revenue relating to the arrangement. Fair value assessment of the property was undertaken in 2016/17 along with all other Council land and building assets. The amount shown below is 18.58% of the fair value of \$470,000. The initial term of the agreement is 25 years, expiring on 20 August 2022.

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>Non-current assets</b>			
Land and Buildings	87,326	87,326	470,000
Less: accumulated depreciation	(10,933)	(8,200)	(44,133)
	76,393	79,126	425,867

#### SIGNIFICANT ACCOUNTING POLICIES

##### INTERESTS IN JOINT ARRANGEMENTS

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

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

## 14. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

### 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.

### CRITICAL ACCOUNTING ESTIMATES

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

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

### ROUNDING OFF FIGURES

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

### COMPARATIVE FIGURES

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

### BUDGET COMPARATIVE FIGURES

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

## Attachment 8.1.2

## Shire of Mingenew

**Capital & Project Expenditure for the 2020/21 financial year (Leased assets not included)**

[illegible]

Shire of Mingenew  
Road Program for the 2020/21 financial year

		ROAD	DESCRIPTION	WAGES	O'HEADS	POC	CONTRACT & MATERIALS	TOTAL COST	MRWA -RRG	MRWA - Direct Grant	R2R	RESTRICTED FUNDS	FAG's (Road)	SBS	LRCI	R2R Special	MUNI	TOTAL FUNDING
G/L Job No.		REGIONAL ROAD GROUP																
4120150	RRG024	Milo Rd - resheeting	Form up, gravel sheet, new drainage and culverts - SLK 0.04 to 3.25	84,058	56,739	93,802	23,401	258,000	172,000		86,000	0	0	0			(0)	258,000
4120149	RRG080	Mingenew Mullewa Rd	Reconstruct failing seal to 7.2m - SLK 2.58 to 5.58	97,327	65,696	104,154	172,324	439,500	293,000		120,086	0	26,414	0			(0)	439,500
				181,385	122,435	197,955	195,725	697,500	465,000		206,086	0	26,414	0			(0)	697,500
		FEDERAL BLACK SPOT																
		Nil																
				0	0	0		0	0		0	0	0	0			0	0
				0	0	0	0	0	0		0	0	0	0			0	0
		STATE BLACK SPOT																
4120153	BS002	Yandanooka NE Rd	Intersection reconfiguration - SLK 22.30 & 22.40	0	0	0	296,000	296,000	0		0	0	96,000	200,000			0	296,000
				0	0	0	296,000	296,000	0		0	0	96,000	200,000			0	296,000
		ROADS TO RECOVERY																
		Nil																
				0	0	0	0	0	0		0	0	0	0			0	0
		BRIDGE CONSTRUCTION																
4120167	BR0833	Yarragadee Bridge	Funds held by Shire	0	0	0	47,000	47,000	0		0	47,000	0	0			0	47,000
4120167	BR3019	Coalseam Bridge	Funds held by Shire	0	0	0	100,000	100,000	0		0	100,000	0	0			0	100,000
4120167	BR3019	Coalseam Bridge	New construction (52% in 2020/21)	0	0	0	2,119,404	2,119,404								2,119,404		2,119,404
				0	0	0	2,266,404	2,266,404	0		0	147,000	0	0		2,119,404	0	2,266,404
		PRIVATE WORKS																
		Various																
				0	0	0	0	0	0		0	0	0	0			0	0
				0	0	0	0	0	0		0	0	0	0			0	0
		SHIRE WORKS																
4120140	RC045	Phillip St	Parking reconfig & reseal	29,162	19,684	43,747	7,407	100,000			0	0	0	0	100,000		0	100,000
4120140	RC087	Midland Rd	Parking - various	7,290	4,921	12,000	5,789	30,000			0	0	0	0	30,000		(0)	30,000
4120142	RC000	Various	Resheeting	85,297	57,575	100,400	40,000	283,272		78,000	0	0	181,586	0			23,686	283,272
2120211	RM999	Road Maint - Built up areas	Various	4,083	2,756	6,720	4,000	17,559			0	0	0	0			17,559	17,559
2120212	RM998	Road Maint - Sealed Outside BUA	Various	20,934	14,130	41,600	6,000	82,664			0	0	0	0			82,664	82,664
2120213	RM000	Road Maint - Gravel outside BUA	Various	32,989	22,268	44,300	10,000	109,557			0	0	0	0			109,557	109,557
2120216	MB000	Bridge Maint - outside BUA	Various	3,791	2,559	2,858	0	9,208			0	0	0	0			9,208	9,208
				183,546	123,894	251,625	73,196	632,261	0	78,000	0	0	181,586	0	130,000	0	242,675	632,261
		TOTAL 2020/21 ROAD PROGRAM																
				364,931	246,328	449,581	2,831,325	3,892,165	465,000	78,000	206,086	147,000	304,000	200,000	130,000	2,119,404	242,675	3,892,165





Shire of Mingenew  
10 Year Plant Replacement Program (Net cost) - exc GST

Plant No.	Year	Description		Km's / Hrs May 2018	31	Km's / Hrs June 2019	30	Estimated Km's/Hr's 30 June 2020	Cycle	Actual 2018/19	Actual 2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Note
		<b>PLANT &amp; EQUIPMENT</b>																			
PMI541	2010	Caterpillar 12M Grader	MI 541	7,725		8,798		9,700	10 Years				50,000				250,000				Midlife service (10,000 hours) in 20/21 allows us to push back replacement a litte
PG600	2018	John Deere 670GP Grader	MI 572	154		920		2,300	10 Years										300,000		Consider used replacement for low use vehicles and equipment
P0623	2011	Caterpillar Semi Truck	MI 027	242,668		269,148		280,000	7-10 Years					250,000							Consider used replacement for low use vehicles and equipment
P0625	2011	Caterpillar Semi Truck	MI 028	195,336		219,966		248,000	7-10 Years							200,000					Consider used replacement for low use vehicles and equipment
PMI255	1999	ISUZU 15000L Water Truck	MI 255	350,421		360,253		370,000	10-20 Years								100,000				Consider used replacement for low use vehicles and equipment
P0627	2012	Side Tipper Trailer	MI 422	n/a		n/a		n/a	10 Years						80,000						Consider used replacement for low use vehicles and equipment
P1THQ579	2007	Side Tipper Trailer	1THQ579	n/a		n/a		n/a	10 Years							50,000					Consider used replacement for low use vehicles and equipment
P473	2019	Case Loader	MI 473	n/a		356		1,200	10 Years	155,000											Consider used replacement for low use vehicles and equipment
PMI262	2010	JCB Backhoe Loader	MI 262	4,333		4,915		5,200	10 Years			155,000									Very high priority
P196C	2018	John Deere 5075E MFWD Cab Tractor	MI 196	0		13		160	10 Years	38,000											Consider used replacement for low use vehicles and equipment
P461	2005	Case JX60 Tractor	MI 461	3,223		3,422		3,600	10 Years				40,000								Consider used replacement for low use vehicles and equipment
P1128	2008	Bomag Rubber Roller	MI 112	4,015		4,164		4,900	10-15 Years				100,000								Consider used replacement for low use vehicles and equipment
P0528	2013	Caterpillar Steel Roller	MI 528	1,222		1,485		2,000	10 Years							150,000					Consider used replacement for low use vehicles and equipment
P4650	2008	Caterpillar Skid Steer Loader	MI 4650	1,556		1,776		2,000	10-15 Years						50,000						Consider used replacement for low use vehicles and equipment
P0645	2012	Water Tanker	MI 3470	n/a		n/a		n/a	15 Years			90,000									
		<b>MOTOR VEHICLES</b>																			
P0679	2018	Toyota Prado	1 MI	n/a		22,377		45,000	3 Years or 80,000 km	27,000			30,000			30,000			30,000		
PMI108A	2019	Toyota Hilux dualcab SR	108 MI	n/a		406		40,000	3 Years or 80,000 km	2,000			20,000			20,000			20,000		
P0691	2019	Toyota RAV4 Hybrid AWD	177 MI	n/a		n/a		20,000	3 Years or 80,000 km		15,000									20,000	
P125F	2007	Mitsubishi Fuso Canter	MI 125	135,541		156,503		171,000	10 Years				65,000								
P0591	2008	Mitsubishi Canter Crew Cab	MI 029	212,705		239,266		254,000	10 Years			70,000									High priority; age and wear starting to cause issues
P0626	2011	Mitsubishi Triton 4x2 Utility	MI 372	93,282		107,070		121,000	5-7 Years or as needed						25,000						Replace as needed at approx \$25k per changeover
P0633	2012	Mitsubishi Triton 4x2 Utility	MI 283	66,532		72,476		75,000	5-7 Years or as needed							25,000					Replace as needed at approx \$25k per changeover
P0634	2012	Mitsubishi Triton 4x2 Utility	MI 278	56,640		63,902		71,000	5-7 Years or as needed					25,000							Replace as needed at approx \$25k per changeover
PSID	2009	Triton 4x2 Utility	MI 599	104,532		110,334		118,000	5-7 Years or as needed				25,000								Replace as needed at approx \$25k per changeover
P0635	2012	Mitsubishi Fuso Community Bus	003 MI	31,724		37,272		40,000	10-15 Years												
		<b>MISCELLANEOUS PLANT</b>																			
P4541B	2020	John Deere Z930R Ride on mower	MI 4541	n/a		n/a		n/a	5-7 Years		16,000										
P0677	2017	John Deere 233SE Ride on Mower		99		185		260	5-7 Years				10,000							10,000	
P1109	2011	Bowling Green Mower							5-7 Years				5,000					5,000			
P1TKU067	2009	Polmac Custom Made Trailer	1TKU067			n/a			10-20 Years					5,000							
P0661	2014	Vehicle Carrying Trailer	MI 3497			n/a			10-20 Years					5,000							
P3134	1984	Mower Trailer	MI 3134			n/a			10-20 Years					5,000							
P3170	1994	Tandem Axle Trailer	MI 3524			n/a			10-20 Years					5,000							
P3093	1987	Tandem Axle Trailer	MI 3093			n/a			10-20 Years					5,000							
P3183	1995	Box Trailer	MI 3183			n/a			10-20 Years					5,000							
PMI3349	1996	Papas Boxtop Trailer	MI 3349			n/a			10-20 Years					5,000							
P624	1996	Mobile Cool Room	9RC 624			n/a			10-20 Years					30,000							
		Traffic counters									16,000										
P0662	2014	Isuzu Fire Tender	MI 384	1,236		2,648		2,775	DFES												
P0648	2013	Toyota Landcruiser Fast Attack	1ECT 827						DFES												

TOTAL222,00047,000315,000345,000360,000155,000475,000370,0005,000350,00030,000

## Attachment 8.1.5

SHIRE OF MINGENEW				
List of Fees and Charges (GST inclusive if Y in last column)				
	Unit	2020/21 Total Cost	2019/20 Total Cost	Statutory or Council Fee GST Y/N
<b>ADMINISTRATION</b>				
<b>RATES ENQUIRIES</b>				
Account Enquiry Fees (Settlement agents etc)	per enquiry (18/19 - per hour or part thereof)	\$83.00	\$83.00	C Y
Instalment - administration fee	per instalment	\$15.00	\$15.00	C N
Reprint of rates notice	per notice	\$5.50	\$5.50	C N
Special arrangement - administration fee	per assessment	\$21.00	\$21.00	C N
<b>FREEDOM OF INFORMATION (Freedom of Information Act 1992)</b>				
Application Fee (for non personal information)	Per application	\$30.00	\$30.00	S N
Charge for Time Dealing with Application	Per hour (or pro rata for part of hour)	\$30.00	\$30.00	S N
Charge for Photocopying	Per copy	\$0.20	\$0.20	S N
Charge for Delivery	Actual cost	Actual cost	Actual cost	S N
<b>INFORMATION ON RECORD</b>				
Council Minutes/Agenda (Hard Copy)	Per copy	\$10.00	\$10.00	C Y
Council Minutes/Agenda (Hard Copy)	Annual	\$60.00	\$60.00	C Y
Electoral Rolls	Per Ward	\$32.00	\$32.00	C Y
Electoral Roll	Per District	\$65.00	\$65.00	C Y
<b>LIBRARY</b>				
Lost or Damaged Books/CDS/Movies	Cost Recovery	Cost Recovery	Cost Recovery	C Y
<b>PHOTOCOPYING</b>				
A4 - black and white	per copy	\$0.55	\$0.55	C Y
A4 - colour	per copy	\$0.75	\$0.75	C Y
A3 - black and white	per copy	\$0.75	\$0.75	C Y
A3 - colour	per copy	\$1.00	\$1.00	C Y
Own paper supplied	per copy	\$0.25	\$0.25	C Y
Binding	per document	\$6.00	\$6.00	C Y
<b>LAMINATING</b>				
A4	per page	\$2.15	\$2.15	C Y
A3	per page	\$3.15	\$3.15	C Y
<b>FACSIMILE</b>				
Sending - Within Australia	per page	\$1.10	\$1.15	C Y
Sending - Overseas faxes	per page	\$4.00	\$4.10	C Y
Receiving	per page	\$0.55	\$0.55	C Y
<b>EMAIL</b>				
Per email - send	per email	\$3.10	\$3.15	C Y
<b>STRATEGIC AND COMMUNITY DEVELOPMENT</b>				
<b>COMMUNITY BUS VEHICLE HIRE</b>				
Category 1- Mingenew Primary School & Seniors	per day	\$80.00	\$80.00	C Y
Category 2- Community & Sporting Groups, Shire Ratepayers and Mingenew Based Business/Commercial Enterprises	per day	\$90.00	\$90.00	C Y

SHIRE OF MINGENEW					
List of Fees and Charges (GST inclusive if Y in last column)					
	Unit	2020/21 Total Cost	2019/20 Total Cost	Statutory or Council Fee	GST Y/N
Category 3- Non local Business/Commercial/Private Groups	per day	\$220.00	\$220.00	C	Y
COMMUNITY BUS KILOMETRE FEE					
Category 1- Mingenew Primary School & Seniors	per kilometre on travel > 250kms	\$0.75	\$0.75	C	Y
Category 2- Community & Sporting Groups, Shire Ratepayers and Mingenew Based Business/Commercial Enterprises	per kilometre on travel > 250kms	\$1.60	\$1.60	C	Y
Category 3- Non local Business/Commercial/Private Groups	per kilometre	\$2.20	\$2.20	C	Y
VENUE HIRE					
Recreation Centre					
Traveling Shows, Parties, Demonstrations- non local groups	per day	\$230.00	\$230.00	C	Y
Traveling Shows, Parties, Demonstrations- local groups	per day	\$30.00	\$30.00	C	Y
Weddings, Other Functions- all groups	per day	\$230.00	\$230.00	C	Y
Meetings- local	per day	\$30.00	\$30.00	C	Y
Meetings- non local	per day	\$105.00	\$105.00	C	Y
Business Meetings/Seminars - local	per day	\$160.00	\$160.00	C	Y
Business Meetings/Seminars - non local	per day	\$230.00	\$230.00	C	Y
New Pavillion - Business Meetings/Seminars - local	per day	\$115.00	\$115.00	C	Y
New Pavillion - Business Meetings/Seminars - non local	per day	\$165.00		C	Y
Autumn Centre					
Meetings- local groups	per event	\$0.00	\$0.00	C	Y
Meetings- non local groups	per event	\$50.00	\$50.00	C	Y
Visiting Professionals	per day	\$50.00	\$50.00	C	Y
Business Meetings/Seminars- local	per day	\$90.00	\$90.00	C	Y
Business Meetings/Seminars - non local	per day	\$135.00	\$135.00	C	Y
Home and Community Care	per calender month	\$310.00	\$310.00	C	Y
Arts & Crafts Group	per meeting	\$21.00	\$21.00	C	Y
CWA	per annum	\$0.00	\$0.00	C	Y
Railway Station					
Arts & Crafts Group	per annum	\$0.00	\$0.00	C	Y
BONDS					
Venue Hire Bond where liquor may be provided- Non Local Groups	all venues per event	\$510.00	\$510.00	C	N
Venue Hire Bond where liquor may be provided- Local Groups	all venues per event	\$205.00	\$205.00	C	N
Bus Hire Vehicle Bond	all categories per booking	Vehicle Insurance Excess	\$310.00	C	N
Bus Hire Cleaning Bond	all categories per booking	\$60.00	\$105.00	C	N
Cool Room Bond- both local and external groups	per event	\$205.00	\$205.00	C	N
PA System (Old only- Peavey)	per event	\$50.00	\$50.00	C	N
Projector and/or Screen	per event	\$50.00	\$50.00	C	N
Rural Surveillance Camera	per camera	\$50.00	\$50.00	C	N
Bond for Cat/Dog Trap	per trap	\$50.00	\$50.00	C	N
VENUE EQUIPMENT HIRE					
Cups and Saucers only		\$30.00	\$30.00	C	Y
Full Catering- 50 people		\$65.00	\$65.00	C	Y
Full Catering- 80 people		\$95.00	\$95.00	C	Y
Full catering- 150 people		\$120.00	\$120.00	C	Y

SHIRE OF MINGENEW					
List of Fees and Charges (GST inclusive if Y in last column)					
	Unit	2020/21 Total Cost	2019/20 Total Cost	Statutory or Council Fee	GST Y/N
<b>COMMUNITY EQUIPMENT HIRE - EXTERNAL HIRE</b>					
<b>Mobile Cool Room</b>					
Mobile Cool Room within the Mingenew Shire	per day	\$67.50	\$0.00	C	Y
Mobile Cool Room outside of the Mingenew Shire	per day	\$135.00	\$135.00	C	Y
<b>Cool Room (at Turf Bar)</b>					
Cool Room (at Turf Bar) - local	per day	\$50.00	N/A	C	Y
Cool Room (at Turf Bar) - non local	per day	\$100.00			
<b>Various Equipment</b>					
Trestle Tables	per item	\$5.75	\$5.75	C	Y
Chairs	per item	\$1.75	\$1.75	C	Y
Cat Trap (maximum a week)	per trap	\$10.00	\$10.00	C	Y
Dog Trap (maximum a week)	per trap	\$20.00	\$20.00	C	Y
<b>CLEANING CHARGES</b>					
Failure to Clean & Tidy Hired Venue	per hour	\$70.00	\$70.00	C	Y
Failure to Clean Externally Hired Equipment	per hour	\$70.00	\$70.00	C	Y
Failure to Clean & Tidy Community Bus	per hour	\$70.00	\$70.00	C	Y
<b>COMMODITIES CHARGES</b>					
<b>SAND</b>					
Small Truck (approx. 3 to 4 metres)	per load	\$105.00	\$105.00	C	Y
Large Truck (approx 7 metres)	per load	\$180.00	\$180.00	C	Y
Trailer	per load	\$40.00	\$40.00	C	Y
<b>GRAVEL</b>					
Small Truck (approx. 3 to 4 metres)	per load	\$105.00	\$105.00	C	Y
Large Truck (approx 7 metres)	per load	\$180.00	\$180.00	C	Y
Trailer	per load	\$40.00	\$40.00	C	Y
<b>BLUE METAL</b>					
Small Truck (approx. 3 to 4 metres)	per load	\$205.00	\$205.00	C	Y
Large Truck (approx 7 metres)	per load	\$360.00	\$360.00	C	Y
Trailer	per load	\$80.00	\$80.00	C	Y
<b>PLANT HIRE, INCLUSIVE OF OPERATOR</b>					
<b>Grader</b>					
Hire- Contractor	per hour	\$175.00	\$175.00	C	Y
Hire- Ratepayer	per hour	\$160.00	\$160.00	C	Y
<b>Backhoe</b>					
Hire- Contractor	per hour	\$165.00	\$165.00	C	Y
Hire- Ratepayer	per hour	\$150.00	\$150.00	C	Y
<b>Loader</b>					
Hire- Contractor	per hour	\$190.00	\$190.00	C	Y
Hire- Ratepayer	per hour	\$175.00	\$175.00	C	Y
<b>Small Truck</b>					
Hire- Contractor	per hour	\$130.00	\$130.00	C	Y
Hire- Ratepayer	per hour	\$115.00	\$115.00	C	Y
<b>Truck &amp; Trailer</b>					

SHIRE OF MINGENEW					
List of Fees and Charges (GST inclusive if Y in last column)					
	Unit	2020/21 Total Cost	2019/20 Total Cost	Statutory or Council Fee	GST Y/N
Hire- Contractor	per hour	\$200.00	\$200.00	C	Y
Hire - Ratepayer	per hour	\$180.00	\$180.00	C	Y
<b>Water Truck</b>					
Hire- Contractor	per hour	\$140.00	\$140.00	C	Y
Hire- Ratepayer	per hour	\$125.00	\$125.00	C	Y
<b>Rubber Tyred Roller</b>					
Hire- Contractor	per hour	\$200.00	\$200.00	C	Y
Hire- Ratepayer	per hour	\$185.00	\$185.00	C	Y
<b>Vibratory Roller</b>					
Hire- Contractor	per hour	\$200.00	\$200.00	C	Y
Hire- Ratepayer	per hour	\$150.00	\$150.00	C	Y
<b>Tractor &amp; Slasher</b>					
Hire- Contractor	per hour	\$160.00	\$160.00	C	Y
Hire- Ratepayer	per hour	\$145.00	\$145.00	C	Y
<b>Tractor &amp; Broom</b>					
Hire- Contractor	per hour	\$160.00	\$160.00	C	Y
Hire- Ratepayer	per hour	\$145.00	\$145.00	C	Y
<b>Block Slashing</b>					
Hire- Contractor	per hour	Cost to Shire + 10%	Cost to Shire + 10%	C	Y
<b>Bobcat</b>					
Hire- Contractor	per hour	N/A	N/A	C	Y
<b>Ute with fogger - Not including Chemicals</b>					
Hire- Contractor	per hour	\$120.00	\$120.00	C	Y
Hire- Ratepayer	per hour	\$105.00	\$105.00	C	
<b>LABOURER</b>					
Hire	per hour	\$75.00	\$75.00	C	Y
<b>RURAL SERVICES</b>					
Water from Standpipes	per kilolitre	\$9.00	\$9.00	C	N
<b>CEMETERY LICENCES</b>					
Funeral Directors Licence Fees	Per Financial Year	\$40.00	\$40.00	C	N
Monumental Mason's Work Licence	Per Financial Year	\$40.00	\$40.00	C	N
<b>CEMETERY FEES</b>					
Grant of Right of Burial		\$42.00	\$42.00	C	Y
Grant of Right of Burial - Plot reservations		\$42.00	\$42.00	C	Y
Grant of Right of burial - Renewal for additional 25 years		\$42.00	\$42.00	C	Y
Permission to Erect Headstone		\$50.00	\$50.00	C	N
Re-Opening of a Grave		\$460.00	\$460.00	C	Y
<b>BURIAL FEES</b>					
Burial Fee - Adult		\$400.00	\$400.00	C	Y
Burial Fee - Child under 10 years		\$300.00	\$300.00	C	Y
Interment of Ashes into Existing Plot or Niche Wall & Permission for a Plaque		\$120.00	\$120.00	C	Y
<b>REGULATORY SERVICES</b>					
<b>DOG REGISTRATION FEES (Dog Act 1976)</b>					
<b>Sterilised Dog</b>					
<b>One Year</b>					

SHIRE OF MINGENEW					
List of Fees and Charges (GST inclusive if Y in last column)					
	Unit	2020/21 Total Cost	2019/20 Total Cost	Statutory or Council Fee	GST Y/N
Normal Fee	per dog	\$20.00	\$20.00	S	N
Pensioner Concession	per dog	\$10.00	\$10.00	S	N
<b>Three Years</b>					
Normal Fee	per dog	\$42.50	\$42.50	S	N
Pensioner Concession	per dog	\$21.25	\$21.25	S	N
<b>Lifetime</b>					
Normal Fee	per dog	\$100.00	\$100.00	S	N
Pensioner Concession	per dog	\$50.00	\$50.00	S	N
<b>Unsterilised Dog</b>					
<b>One Year</b>					
Normal Fee	per dog	\$50.00	\$50.00	S	N
Pensioner Concession	per dog	\$25.00	\$25.00	S	N
<b>Three Years</b>					
Normal Fee	per dog	\$120.00	\$120.00	S	N
Pensioner Concession	per dog	\$60.00	\$60.00	S	N
<b>Lifetime</b>					
Normal Fee	per dog	\$250.00	\$250.00	S	N
Pensioner Concession	per dog	\$125.00	\$125.00	S	N
<b>Dangerous Dog</b>					
Dangerous Dog (one year only)	per dog	\$50.00		S	N
<b>CAT REGISTRATION FEES (Cat Act 2011)</b>					
<b>One Year</b>					
Normal Fee - >31st May of any year (for first registration only)	per cat	\$10.00	\$10.00	S	N
Normal Fee - < 1st May of any year	per cat	\$20.00	\$20.00	S	N
<b>Three Years</b>					
Normal Fee	per cat	\$42.50	\$42.50	S	N
Pensioners	per cat	\$21.25	\$21.25	S	N
<b>Lifetime</b>					
Normal Fee	per cat	\$100.00	\$100.00	S	N
Pensioners	per cat	\$50.00	\$50.00	S	N
<b>REPLACEMENT TAGS - CATS &amp; DOGS</b>					
Replacement Tag Fee	per tag	\$12.00	\$12.00	C	Y
<b>ANIMAL CONTROL AND IMPOUNDING FEES</b>					
<b>Impoundment</b>					
1st Day of Impoundment		\$125.00	\$125.00	C	N
Additional days of Impoundment	per day	\$25.00	\$25.00	C	N
<b>Destruction of Animal</b>					
Authorised Destruction of Animal	per animal	\$50.00	\$50.00	C	Y
<b>Control Applications</b>					
Grant or Renewal of Approval to Breed Cats	per breeding cat (male or female)	\$100.00	\$100.00	S	N
Application to Keep More Than 2 Dogs	per application	\$65.00	\$65.00	C	N
<b>DOG KENNEL LICENCE</b>					
Application for Licence to Keep an Approved Kennel Establishment	per application	\$200.00	\$200.00	S	N

SHIRE OF MINGENEW					
List of Fees and Charges (GST inclusive if Y in last column)					
	Unit	2020/21 Total Cost	2019/20 Total Cost	Statutory or Council Fee	GST Y/N
Application to Renew Licence	per annum	\$200.00	\$40.00	S	N
ANIMAL INFRINGEMENT FEES					
Infringements committed against the Dog Act 1976 & Cat Act 2011		Charged in accordance with the Dog Act 1976 and Cat Act 2011	Charged in accordance with the Dog Act 1976 and Cat Act 2011	S	N
FIRE PREVENTION (Bush Fires Act 1954)					
Infringements committed against the Bush Fires Act 1954		Charged in accordance with the Bush Fires Act 1954	Charged in accordance with the Bush Fires Act 1954	S	N
Firebreaks/fire prevention works carried out at request of property owners		Charged out at private works rates	Charged out at private works rates	S	N
HEALTH SERVICES					
FINES AND PENALTIES					
Health Infringements (Health Local Laws, Food Act, Noise)		See infringement	See infringement		
OFFENSIVE TRADES (Health Act 1911)					
Piggery		\$298.00	\$298.00	S	N
Fish Processing Establishment		\$298.00	\$298.00	S	N
Poultry Production & Farming		\$298.00	\$298.00	S	N
Butcher Shop (fat melting, fat extraction)		\$171.00	\$171.00	S	N
Laundries, Dry Cleaning		\$147.00	\$147.00	S	N
FOOD BUSINESS PREMISES (Food Act 2011)					
Notification of Food Business	per application	\$74.00	\$72.00	S	N
Registration of a Food Business	per application	\$210.00	\$210.00	S	N
FOOD PREMISES SURVEILLANCE FEES					
High Risk Premises	annual fee, per business	\$300.00	\$300.00	C	N
Medium Risk Premises	annual fee, per business	\$175.00	\$175.00	C	N
Low Risk Premises	annual fee, per business	\$50.00	\$50.00	C	N
SEPTIC TANK FEES (Health (Miscellaneous Provisions) Act 1911)					
Application Fees					
Application for the approval of an apparatus by Local Governments					
	per tank	\$118.00	\$118.00	S	N
Application for the approval of an apparatus by Chief Health Officer (Reg 4A) - without local government report					
	per report	\$118.00	\$118.00	S	N
Application for the approval of an apparatus by Chief Health Officer (Reg 4A) - with local government report		\$66.00			
Issuing a 'Permit to Use an Apparatus'	per tank	\$118.00	\$118.00	S	N
REFUSE CHARGES					

SHIRE OF MINGENEW					
List of Fees and Charges (GST inclusive if Y in last column)					
	Unit	2020/21 Total Cost	2019/20 Total Cost	Statutory or Council Fee	GST Y/N
240 Litre Bin Collection (Annual Charge)	per bin	\$380.00	\$380.00	C	N
Sale of 240L Green Mobile Bin	complete bin	Cost recovery	Cost recovery	C	Y
	lid	Cost Recovery	Cost Recovery	C	Y
	wheel	Cost recovery	Cost recovery	C	Y
1.5m³ skip (Annual charge) - NEW CHARGE IN 2019/20	per bin	\$1,000.00	\$1,000.00	C	N
3m³ skip (Annual charge) - NEW CHARGE IN 2019/20	per bin	\$1,250.00	\$1,250.00	C	N
	axle	Cost recovery	Cost recovery	C	Y
<u>Transfer Station</u>					
Asbestos Waste (per cubic metre)		\$100.00	\$100.00	C	Y
Demolition rubble / refuse (per cubic metre)		\$75.00	\$75.00	C	Y
General household waste		\$0.00	\$0.00	C	Y
<b>TRADING IN PUBLIC PLACES</b>					
<b>Itinerant Vendor (Transient)</b>					
Annual license fee		\$275.00	\$275.00	C	Y
<b>Hawkers Fee (Stallholder)</b>					
Application Fee		\$11.00	\$11.00	C	Y
Daily Fee		\$17.00	\$17.00	C	Y
One week		\$67.00	\$67.00	C	Y
One month		\$105.00	\$105.00	C	Y
One year		\$275.00	\$275.00	C	Y
<b>LODGING HOUSES</b>					
Annual Renewal Fee and Inspection		\$82.00	\$82.00	S	N
<b>CARAVAN PARKS (Caravan Parks &amp; Camping Grounds Act 1995)</b>					
<b>Licence- Grant or Renew</b>	per application	\$200.00	\$200.00	S	N
Long Stay Sites		\$6.00 per site	\$6.00 per site	S	N
Short stay sites and sites in transit park		\$6.00 per site	\$6.00 per site	S	N
Camp Sites		\$3.00 per site	\$3.00 per site	S	N
Overflow Sites		\$1.50 per site	\$1.50 per site	S	N
Additional fee for renewal after expiry	per application	\$20.00	\$20.00	S	N
Temporary Caravan Park Licence	pro rata, per application	\$100.00	\$100.00	S	N
Transfer of Licence	per application	\$100.00	\$100.00	S	N
<b>CERTIFICATES</b>					
Liquor Act Certification (Section 39)					
	per application	\$73.00	\$75.00	C	N
<b>PLANNING AND DEVELOPMENT SERVICES</b>					



<b>SHIRE OF MINGENEW</b> <b>List of Fees and Charges (GST inclusive if Y in last column)</b>					
	Unit	2020/21 Total Cost	2019/20 Total Cost	Statutory or Council Fee	GST Y/N
<b>PLANNING AND DEVELOPMENT APPLICATIONS</b>					
<b>Development Applications-Exclusive of Extractive Industry</b>					
Application Fee- less than \$50,000	per application	\$147.00	\$147.00	S	N
Application Fee- more than \$50,000 but less than \$500,000	per application	0.32% of estimated cost of development	0.32% of estimated cost of development	S	N
Application Fee- more than \$500,000 but less than \$2.5 million	per application	\$1,700 + 0.257% for every \$1 in excess of \$500,000	\$1,700 + 0.257% for every \$1 in excess of \$500,000	S	N
Application Fee- more than \$2.5 million but nless than \$5 million	per application	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	S	N
Application Fee- more than \$5 million but less than \$21.5 million	per application	\$12,633 + 0.0123% for every \$1 in excess of \$5 million	\$12,633 + 0.0123% for every \$1 in excess of \$5 million	S	N
Application Fee- more than \$21.5 million	per application	\$34,196.00	\$34,196.00	S	N
Retrospective Development Application (other than for an extractive industry)	per application	The relevant fee above plus, by way of penalty, twice that fee	The relevant fee above plus, by way of penalty, twice that fee	S	N
<b>Development Applications- Extractive Industry</b>					
Application Fee	per application	\$739.00	\$739.00	S	N
Retrospective Development Application Fee	per application	The above fee plus, by way of penalty, twice that fee	The above fee plus, by way of penalty, twice that fee	S	N
<b>Home Based Business Applications</b>					
Initial Application	per application	\$222.00	\$222.00	S	N
Retrospective Application (business has already comenced)	per application	The above fee plus, by way of penalty, twice that fee	The above fee plus, by way of penalty, twice that fee	S	N
Renewal Application prior to Initial Approval Expiry	per application	\$73.00	\$73.00	S	N
Renewal Application after initial approval has expired	per application	The above fee plus, by way of penalty, twice that fee	The above fee plus, by way of penalty, twice that fee	S	N
<b>Change of Use/ Alteration/ Extension/Change of Non Conforming Use Applications</b>					
Application Fee	per application	\$295.00	\$295.00	S	N
Retrospective Application Fee	per application	The fee above plus, by way of penalty, twice that fee	The fee above plus, by way of penalty, twice that fee	S	N

SHIRE OF MINGENEW					
List of Fees and Charges (GST inclusive if Y in last column)					
	Unit	2020/21 Total Cost	2019/20 Total Cost	Statutory or Council Fee	GST Y/N
Demolition Application (where planning approval is required)	per application	\$147.00	\$147.00	S	N
			66% of the original application fee with a minimum of \$73 and max \$295	S	
Application to Asses Amended Plans or Cancel Development Approval	per application	66% of the original application fee with a minimum of \$73 and max \$295	66% of the original application fee with a minimum of \$73 and max \$295		N
SUB DIVISION CLEARANCE					
Sub Division Clearance for <5 lots		\$73.00	\$73.00	S	N
Sub Division Clearance for >5 lots but < 195 lots		\$73 for first 5 lots, then \$35 per additional lot	\$73 for first 5 lots, then \$35 per additional lot	S	N
Sub Division Clearance >195		\$7,393.00	\$7,393.00	S	N
SCHEME AND STRUCTURE PLANS					
Scheme & Structure Plans Amendement Fees	per amendment	As per the Planning and Deveopment Regulations 2009	As per the Planning and Deveopment Regulations 2009	S	N
Adoption of Structure Plans	per application	As per the Planning and Deveopment Regulations 2009	As per the Planning and Deveopment Regulations 2009	S	
Director	per hour	\$88.00	\$88.00	S	N
Manager	per hour	\$66.00	\$66.00	S	N
Planning Officer	per hour	\$36.86	\$36.86	S	N
Other Staff eg EHO	per hour	\$36.86	\$36.86	S	N
Administrative Officers	per hour	\$30.20	\$30.20	S	N
Advertising	per advertisement	cost + 10% admin fee	cost + 10% admin fee	C	Y
OTHER PLANNING FEES					
Request to Extend Current Development Approval		\$147.00	\$147.00	S	N
Issue of a Zoning Certificate		\$73.00	\$73.00	S	N
				C	
Issue of Liquor Act Certificates s39 (Health) & s30 (Planning)		\$73.00	\$73.00		N
		\$73 per performance crieteria/scheme variation assessed with minimum of \$147 and max of \$730	\$73 per performance crieteria/scheme variation assessed with minimum of \$147 and max of \$730	S	
Variation to the Residential Design Codes or Local Planning Scheme Assessment					N
Written Planning Advice		\$73.00	\$73.00	S	N
HOUSING AND LEASES					
SPORTING CLUB LEASES					

SHIRE OF MINGENEW					
List of Fees and Charges (GST inclusive if Y in last column)					
	Unit	2020/21 Total Cost	2019/20 Total Cost	Statutory or Council Fee	GST Y/N
Football Club (per annum) fee reduced for 2020/21 due to effects of COVID19	per annum	\$2,578	\$5,157	C	Y
Cricket Club (per annum)	per annum	\$3,157	\$3,157	C	Y
Hockey Club (per annum) fee reduced for 202/21 due to effects of COVID19	per annum	\$1,578	\$3,157	C	Y
Netball Club (per annum) fee reduced for 2020/21 due to effects of COVID19	per annum	\$604	\$1,209	C	Y
Basketball (if operating)	per annum	\$0	\$0	C	Y
Tennis Club (per annum)	per annum	\$5,286	\$5,286	C	Y
Lions Club - Expo - fee reduced to effects of COVID19	per annum	\$0	\$3,987	C	Y
Polocrosse Club (per annum)	per annum	\$751	\$751	C	Y
Horse & Pony Club (per annum)	per annum	\$172	\$172	C	Y
Turf Club (per annum)	per annum	\$5,157	\$5,157	C	Y
Golf Club (per annum)	per annum	\$3,157	\$3,157	C	Y
Bowling Club (per annum)	per annum	\$5,157	\$5,157	C	Y
<b>RENTAL PROPERTIES</b>					
<b>Staff Rental Rates</b>					
Staff Housing	per week	\$121.00	\$121.00	C	N
Triplex Units	per week	\$103.00	\$103.00	C	N
Key Worker Housing- 1 bedroom	per week	\$162.00	\$162.00	C	N
Key Worker Housing- 2 bedroom	per week	\$237.00	\$237.00	C	N
<b>Non Staff Rental Rates</b>					
Triplex - non staff / or as negotiated	per week	\$162.00	\$162.00	C	N
Key Worker Housing- 1 bedroom	per week	\$162.00	\$162.00	C	N
Key Worker Housing- 2 bedroom		\$237.00	\$237.00	C	N
Executive 4x2 Houses (supplied by Karara)		\$325.00	\$313.00	C	N
Aged Persons Units - 1 bedroom	per week	25% of Assessable Income	25% of Assessable Income	S	N
Aged Persons Units - 2 bedroom	per week	25% of Assessable Income	25% of Assessable Income	S	N
Aged Persons Units- New 2 bedroom	per week	25% of Assessable Income	25% of Assessable Income	S	N
Aged Persons Units- New 2 bedroom	per week	25% of Assessable Income	25% of Assessable Income	S	N
<b>HORSE Paddock LEASES</b>					
Lease area = 0.2 Ha	per annum	\$120.00	\$120.00	C	Y
<b>BUILDING SERVICES</b>					
<b>CERTIFIED BUILDING PERMIT APPLICATIONS</b>					

**SHIRE OF MINGENew**  
**List of Fees and Charges (GST inclusive if Y in last column)**

	Unit	2020/21 Total Cost	2019/20 Total Cost	Statutory or Council Fee	GST Y/N
Building Permit Application Class 1or 10	per application	0.19% of the est project value with minimum charge of \$105.00	0.19% of the est project value with minimum charge of \$105.00	S	N
Building Permit Application Class 2-9	per application	0.09% of the est project value with minimum charge of \$105.00	0.09% of the est project value with minimum charge of \$105.00	S	N
<b>UNCERTIFIED BUILDING PERMIT APPLICATIONS</b>					
Building Permit Application	per application	0.32% of the est project value with minimum charge of \$105.00	0.32% of the est project value with minimum charge of \$105.00	S	N
Building Services Levy if est Project value <\$45,000	per application	\$61.65	\$61.65	S	N
Building Services Levy if est Project value >\$45,000	per application	0.137% of the est project value	0.137% of the est project value	S	N
CITF Levy if estimated project > \$20,000	per application	0.2% of est project value	0.2% of est project value	S	N
<b>DEMOLITION PERMIT</b>					
Demolition permit Application Class 1 or 10	per application	\$105.00	\$105.00	S	N
Demolition permit Application Class2-9	per story	\$105.00	\$105.00	S	N
Building Services Levy if est Project value <\$45,000	per application	\$61.65	\$61.65	S	N
Building Services Levy if est Project value >\$45,000	per application	0.137% of the est project value	0.137% of the est project value	S	N
CITF Levy if estimated project > \$20,000	per application	0.2% of est project value	0.2% of est project value	S	N
<b>OCCUPANCY PERMIT</b>					
Occupancy Permit Application (for completed building)	per application	\$105.00	\$105.00	S	N
Temporary Occupancy Permit (for an incomplete building)	per application	\$105.00	\$105.00	S	N
Modify Occupancy Application (for additional use of a building)	per application	\$105.00	\$105.00	S	N
Replacement Occupancy Permit (for perm change in building use)	per application	\$105.00	\$105.00	S	N
<b>OCCUPANCY PERMIT- BUILDING WITH UNAUTHORISED WORKS</b>					
Occupancy Permit Application		0.18% of the est value of the unauthorised work with minimum charge of \$105.00	0.18% of the est value of the unauthorised work with minimum charge of \$105.00	S	N
<b>BUILDING APPROVAL CERTIFICATE</b>					
Application for Building Approval Cert for Authorised Building/Structure		\$105.00	\$105.00	S	N
Application for Building Approval Cert for Building/Structure with unauthorised works (s51(3))		0.38% of the est value of the unauthorised work with minimum charge of \$105.00	0.38% of the est value of the unauthorised work with minimum charge of \$105.00	S	N
<b>EXTENSION OF TIME PERMIT</b>					
Building Permit		\$105.00	\$105.00	S	N
Demolition Permit		\$105.00	\$105.00	S	N
Occupancy Permit		\$105.00	\$105.00	S	N
Building Approval Certificate		\$105.00	\$105.00	S	N
<b>BUILDING SERVICES LEVY</b>					

<b>SHIRE OF MINGENEW</b> <b>List of Fees and Charges (GST inclusive if Y in last column)</b>					
	Unit	2020/21 Total Cost	2019/20 Total Cost	Statutory or Council Fee	GST Y/N
Building / Demolition Application if est Project value <\$45,000	per application	\$61.65	\$61.65	S	N
Building / Demolition Application if est Project value <\$45,000	per application	0.137% of the est project value	0.137% of the est project value	S	N
Occupancy Permit or Building Approval Certificate for registration of strata scheme / plan of re-subdivision	per application	\$61.65	\$61.65	S	N
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act \$45,000 or less	per application	\$123.30	\$123.30	S	N
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act \$45,000 or above	per application	0.274% of the est value of the unauthorised work with minimum charge of \$105.00	0.274% of the est value of the unauthorised work with minimum charge of \$105.00	S	N
<b>BUILDING CONSTRUCTION INDUSTRY TRAINING FUND LEVY (BCITF Levy)</b>					
Building Permti Application if estimated project > \$20,000	per application	0.2% of est project value	0.2% of est project value	S	N
<b>POOL INSPECTIONS</b>					
Statutory Inspection Fee	Per year (inspections 4 yearly)	\$58.45	\$58.45	S	N
<b>SMOKE ALARMS</b>					
Approval of Battery Powered Smoke Alarms (r61)	per application	\$179.40	\$179.40	S	N
<b>SEARCH BUILDING FEES</b>					
Building Plan Search Fees	per hour or part there of	\$30.00	\$30.00	C	N
<b>BUILDING INSPECTION FEE</b>					
Inspection	per inspection	\$135.00	\$135.00	C	N
<b>MISCELLANEOUS</b>					
<b>Special District Plates</b>					
Special District Number Plates		Fees as per Dept of Transport	Fees as per Dept of Transport	S	

9        **MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN/FOR CONSIDERATION AT FOLLOWING MEETING**  
Nil

10       **NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**  
Nil

11.0    **CONFIDENTIAL ITEMS**  
Nil

12.0    **TIME AND DATE OF NEXT MEETING**  
Next Ordinary Council Meeting to be held on Wednesday 19 August 2020 commencing at 4.30pm.

13.0    **CLOSURE**  
The meeting was closed at 6.08pm

These minutes were confirmed at an Ordinary Council meeting on 19 August 2020.

Signed \_\_\_\_\_  
Presiding Officer

Date: \_\_\_\_\_