



MCS ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

19 June 2024 at 5:00pm

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SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 30 April 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	2,384,494	2,378,493	2,371,821	(6,672)	(0.28%)	
Rates excluding general rates		62,537	62,537	62,853	316	0.51%	
Grants, subsidies and contributions	14	273,216	240,715	242,586	1,871	0.78%	
Fees and charges		282,663	259,273	262,330	3,057	1.18%	
Interest revenue		116,174	79,911	87,577	7,666	9.59%	
Other revenue		482,832	406,604	374,581	(32,023)	(7.88%)	▼
Profit on asset disposals	6	20,874	20,874	11,670	(9,204)	(44.09%)	▼
Fair value adjustments to financial assets at fair value through profit or loss		1,261	1,261	1,261	0	0.00%	
		3,624,051	3,449,668	3,414,679	(34,989)	(1.01%)	
Expenditure from operating activities							
Employee costs		(1,379,964)	(1,138,026)	(903,975)	234,051	20.57%	▼
Materials and contracts		(1,290,955)	(1,081,450)	(790,081)	291,369	26.94%	▼
Utility charges		(91,316)	(76,774)	(80,652)	(3,878)	(5.05%)	
Depreciation		(2,861,317)	(2,386,599)	(2,395,559)	(8,960)	(0.38%)	
Finance costs		(2,168)	(1,801)	(1,714)	87	4.83%	
Insurance		(166,729)	(166,729)	(164,659)	2,070	1.24%	
Other expenditure		(502,558)	(413,144)	(332,968)	80,176	19.41%	▼
Loss on asset disposals	6	(3,478)	(3,478)	(6,956)	(3,478)	(100.00%)	▲
		(6,298,485)	(5,268,001)	(4,676,564)	591,437	11.23%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,842,660	2,367,942	2,389,584	21,642	0.91%	▲
Amount attributable to operating activities		168,226	549,609	1,127,699	578,090	105.18%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	3,764,268	2,363,530	1,870,667	(492,863)	(20.85%)	▼
Proceeds from disposal of assets	6	34,000	34,000	130,547	96,547	283.96%	▲
		3,798,268	2,397,530	2,001,214	(396,316)	(16.53%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,213,669)	(1,708,665)	(691,294)	1,017,371	59.54%	▼
Payments for construction of infrastructure	5	(2,414,166)	(2,222,508)	(1,834,978)	387,530	17.44%	▼
		(4,627,835)	(3,931,173)	(2,526,272)	1,404,901	35.74%	
Amount attributable to investing activities		(829,567)	(1,533,643)	(525,058)	1,008,585	65.76%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	258,265	148,000	0	(148,000)	(100.00%)	▼
		258,265	148,000	0	(148,000)	(100.00%)	
Outflows from financing activities							
Repayment of borrowings	11	(55,773)	(55,773)	(55,774)	(1)	(0.00%)	
Payments for principal portion of lease liabilities	12	(3,187)	(642)	(642)	0	0.00%	
Transfer to reserves	4	(123,296)	(39,300)	(39,321)	(21)	(0.05%)	
		(182,256)	(95,715)	(95,737)	(22)	(0.02%)	
Amount attributable to financing activities		76,009	52,285	(95,737)	(148,022)	(283.11%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or (deficit) at the start of the financial year							
Amount attributable to operating activities		696,724	696,724	696,724	0	0.00%	
Amount attributable to operating activities		168,226	549,609	1,127,699	578,090	105.18%	▲
Amount attributable to investing activities		(829,567)	(1,533,643)	(525,058)	1,008,585	65.76%	▼
Amount attributable to financing activities		76,009	52,285	(95,737)	(148,022)	(283.11%)	▲
Surplus or (deficit) after imposition of general rates		111,392	(235,025)	1,203,628	1,438,653	612.13%	▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 APRIL 2024

	Supplementary Information	30 June 2024	30 April 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	1,693,610	1,939,780
Trade and other receivables		245,195	160,864
Other financial assets		563,254	1,079,710
Inventories	8	8,808	8,508
Other assets	8	434,574	116,955
TOTAL CURRENT ASSETS		2,945,441	3,305,817
NON-CURRENT ASSETS			
Trade and other receivables		29,029	29,029
Other financial assets		61,117	62,378
Property, plant and equipment		9,988,618	9,664,994
Infrastructure		51,729,040	52,059,825
Right-of-use assets		2,913	630
TOTAL NON-CURRENT ASSETS		61,810,717	61,816,856
TOTAL ASSETS		64,756,158	65,122,673
CURRENT LIABILITIES			
Trade and other payables	9	479,404	76,911
Other liabilities	13	666,235	882,878
Lease liabilities	12	642	0
Borrowings	11	55,773	0
Employee related provisions	13	107,008	107,008
TOTAL CURRENT LIABILITIES		1,309,062	1,066,797
NON-CURRENT LIABILITIES			
Borrowings	11	141,395	141,394
Employee related provisions		23,732	23,732
TOTAL NON-CURRENT LIABILITIES		165,127	165,126
TOTAL LIABILITIES		1,474,189	1,231,923
NET ASSETS		63,281,969	63,890,750
EQUITY			
Retained surplus		42,171,894	42,741,357
Reserve accounts	4	1,103,077	1,142,398
Revaluation surplus		20,006,998	20,006,995
TOTAL EQUITY		63,281,969	63,890,750

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 17 May 2024.

SHIRE OF MINGENOW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 April 2024
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	1,422,891	1,693,610	1,939,780
Trade and other receivables		444,484	245,195	160,864
Other financial assets		0	563,254	1,079,710
Inventories	8	5,050	8,808	8,508
Other assets	8	155,200	434,574	116,955
		2,027,625	2,945,441	3,305,817
Less: current liabilities				
Trade and other payables	9	(218,344)	(479,404)	(76,911)
Other liabilities	13	(985,651)	(666,235)	(882,878)
Lease liabilities	12	(11,813)	(642)	0
Borrowings	11	(141,395)	(55,773)	0
Employee related provisions	13	(92,603)	(107,008)	(107,008)
		(1,449,806)	(1,309,062)	(1,066,797)
Net current assets		577,819	1,636,379	2,239,020
Less: Total adjustments to net current assets	Note 2(c)	(466,427)	(939,655)	(1,035,392)
Closing funding surplus / (deficit)		111,392	696,724	1,203,628

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

		Amended Budget \$	YTD Budget (a) \$	YTD Actual (b) \$
Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	6	(20,874)	(20,874)	(11,670)
Less: Fair value adjustments to financial assets at amortised cost		(1,261)	(1,261)	(1,261)
Add: Loss on asset disposals	6	3,478	3,478	6,956
Add: Depreciation		2,861,317	2,386,599	2,395,559
Total non-cash amounts excluded from operating activities		2,842,660	2,367,942	2,389,584

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Amended Budget Opening 30 June 2023 \$	Last Year Closing 30 June 2023 \$	Year to Date 30 April 2024 \$
Adjustments to net current assets				
Less: Reserve accounts	4	(712,238)	(1,103,077)	(1,142,398)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	141,395	55,773	0
- Current portion of lease liabilities	12	11,813	642	0
- Current portion of employee benefit provisions held in reserve	4	92,603	107,007	107,006
Total adjustments to net current assets	Note 2(a)	(466,427)	(939,655)	(1,035,392)

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Other revenue	(32,023)	(7.88%)	▼
Reimbursement of 6 months Karara houses rates and services - \$2,639;		Permanent	
Reimbursement of full house clean and utility costs for REED tenancy - \$1,631;			
Reimbursement of Mingenew Races advertising - \$2,809;			
Reimbursement of training costs with DOT - \$1,521.			
Fewer DOT commission (less transactions processed) - (\$1,969);		Timing	
Transport agency revenue less than anticipated - (\$46,898);			
Received more fuel tax credits than anticipated - \$5,326;			
Reimbursement of workers compensation - \$4,461.			
Profit on asset disposals	(9,204)	(44.09%)	▼
Did not anticipate sale of Caravans - \$5,200;		Permanent	
Received a profit on the sale of the water truck - \$178;			
Larger profit on sale of Triton Ute than anticipated - \$2,842.			
Anticipated the disposal of skid steer - (\$17,424).		Timing	
Expenditure from operating activities			
Employee costs	234,051	20.57%	▼
Less salaries & wages due to vacancies - \$212,284;		Timing	
Less superannuation due to vacancies - \$27,804;			
Anticipated instalment payment of fringe benefit tax - \$17,815;			
Less recruitment expenditure than anticipated - \$5,184;			
Capital portion of overheads allocation - (\$29,932).			
Materials and contracts	291,369	26.94%	▼
Change in audit processes OAG no longer required to sign grant acquittals/annual reports & less annual charge - \$11,590;		Permanent	
Reversal of accrued debt collection expenses - \$7,360;			
Anticipated Community Emergency Services Manager expense - \$8,211;			
Additional costs to transport the Temporary Workers caravans to Perth for auction - (\$10,265) (fully recoverable);			
Additional claimable DRFAWA TC Seroja expense EPAR - (\$9,073)			
Visitor Centre contribution less than budgeted - \$2,770.			
Less than anticipated debt collection expense CY - \$12,986;		Timing	
Less elected members training and accommodation than anticipated - \$9,711;			
Additional subscriptions (Tenderlink & LGPWA Data Drives Decisions) - (\$3,853);			
Anticipated final payment for Strategic Community Plan - \$23,800;			
Less medical support expense than anticipated - \$13,968;			
Ratepayer demolishing their own property from cyclone damaged - \$50,000;			
Anticipated more road maintenance - \$65,141;			
Bypass feasibility study additional expense (to be reimbursed CBH \$30K, MRWA \$30K) - (\$19,591);			

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Materials and contracts continued			
Less marketing expense than budgeted - \$12,556;			
Less waste removal from dump point then budgeted - \$1,920;			
Anticipated maintenance repairs to DrumMuster facility - \$5,000;			
Works on fibre optic to Admin office delayed - \$28,300;			
Various annual licences and software subscriptions - (\$7,181);			
Anticipated progress payments for LTFP and rating consultant - \$7,810;			
Anticipated purchase of work health & safety equipment - \$6,990;			
Timing variance re minor asset purchases - \$9,358;			
Higher external parts & repairs than anticipated (CAT truck and CAT grader) - \$5,709;			
Less tyres and tubes purchased than anticipated - \$7,240;			
Less fuel purchased than anticipated - \$4,424;			
Less maintenance and operational costs on housing and community buildings - \$25,572;			
Contribution to MIG delayed - \$3,000;			
ESL Operating Grant not fully expended - \$8,862;			
Property valuation on Karara houses repurposed for GROH - \$4,000;			
Less planning consultants engaged than anticipated - \$3,904;			
Less legal expenses for planning - \$1,740;			
Fewer building applications received for contract services - \$6,448;			
Anticipated completion of the Liveability Precinct Plan - \$4,244;			
Capital portion of plant operation costs - (\$13,129).			
Other expenditure	80,176	19.41%	▼
Council approved rate exemption - (\$1,068);		Permanent	
Mingenew-Irwin Group in kind rental support ceased when the lease agreement with Karara expired - \$2,276.			
Less Dept of Transport transactions than anticipated - \$56,947;		Timing	
Anticipated Community Grants Scheme claims - \$22,199.			
Loss on asset disposals	(3,478)	(100.00%)	▲
Did not anticipate loss on caravan - (\$6,956);		Permanent	
Anticipated loss on water tanker, realised minor gain instead - \$1,419			
Anticipated losses on triton ute and copier, yet to be disposed - \$2,059		Timing	
Non-cash amounts excluded from operating activities	21,642	0.91%	▲
Less profit and more loss on assets sold than anticipated and additional the disposal of 4 caravans - \$12,682.		Permanent	
More depreciation than budgeted - \$8,960.		Timing	

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(492,863)	(20.85%)	▼
Anticipated additional funding for Daycare Centre - (\$13,000);		Permanent	
DRFAWA TC Seroja received less in final claims than anticipated - (\$3,679).		Timing	
Anticipated revenue recognition of grant funding of the following:			
DRFAWA - Water Park - (\$47,794);			
DRFAWA - Rec Centre - (\$288,192);			
DRFAWA - Shade Sails - (\$4,958);			
DRFAWA - Digital sign - (\$19,998);			
LRCI Phase 3 Tennis club pavillion - (\$5,244);			
LRCI Phase 3 Daycare centre upgrade - (\$21,236);			
LRCI Phase 4 Resheet & Wet grade - (\$88,118).			
Proceeds from disposal of assets	96,547	283.96%	▲
Did not anticipate sale of caravans - \$114,363.		Permanent	
Anticipated the disposal of skid steer - (\$20,000).		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	1,017,371	59.54%	▼
Additional cost on Tennis Clubhouse - (\$3,321).		Permanent	
Anticipated further progress of Daycare Centre upgrade - \$679,643;		Timing	
Anticipated further progress on residential properties - \$14,465;			
Anticipated purchase of land for rural residential area - \$52,000;			
Anticipated further progress of Rec Centre upgrade - \$265,000;			
Anticipated further progress of MIG office - \$10,000.			
Payments for construction of infrastructure	387,530	17.44%	▼
Anticipated further progress of Mingenew Spring - \$87,210;		Timing	
Anticipated further progress with Community Garden - \$15,896;			
Anticipated completion of the shade structure - \$30,000;			
Anticipated further progress with water park - \$148,500;			
Anticipated completion of the town landscaping - \$43,910;			
Further progress with roadworks - (\$34,062);			
Anticipated further progress of Mingenew Hill walk trail - \$32,876;			
Anticipated the digital information sign to be completed - \$30,000;			
Anticipated further works re cenotaph upgrade War Memorial - \$18,200;			
Anticipated drainage of Yandanooka North East Road - \$15,000.			
Inflows from financing activities			
Transfer from reserves	(148,000)	(100.00%)	▼
Anticipated transfer from plant reserve to pay for new plant - (\$148,000).		Timing	
Surplus or (deficit) after imposition of general rates	1,438,653	612.13%	▲
Due to variances described above			

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
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SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.70 M	\$0.70 M	\$0.70 M	\$0.00 M
Closing	\$0.11 M	(\$0.24 M)	\$1.20 M	\$1.44 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$3.02 M	% of total
Unrestricted Cash	\$0.97 M	32.3%
Restricted Cash	\$2.04 M	67.7%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.08 M % Outstanding
Trade Payables	\$0.00 M
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.08 M	% Collected
Rates Receivable	\$0.08 M	96.7%
Trade Receivable	\$0.08 M	% Outstanding
Over 30 Days		45.4%
Over 90 Days		0.2%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.17 M	\$0.55 M	\$1.13 M	\$0.58 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.37 M	% Variance
YTD Budget	\$2.38 M	(0.3%)

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$0.24 M	% Variance
YTD Budget	\$0.24 M	0.8%

Refer to 14 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.26 M	% Variance
YTD Budget	\$0.26 M	1.2%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.83 M)	(\$1.53 M)	(\$0.53 M)	\$1.01 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.13 M	%
Amended Budget	\$0.03 M	284.0%

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.83 M	% Spent
Amended Budget	\$2.41 M	(24.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$1.87 M	% Received
Amended Budget	\$3.76 M	(50.3%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.08 M	\$0.05 M	(\$0.10 M)	(\$0.15 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.06 M)
Interest expense	(\$0.00 M)
Principal due	\$0.14 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$1.14 M
Interest earned	\$0.00 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)
Principal due	\$0.00 M

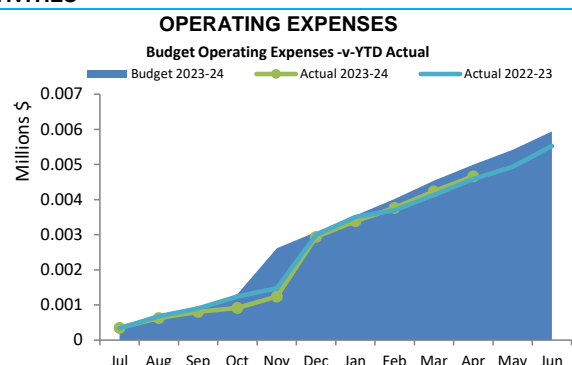
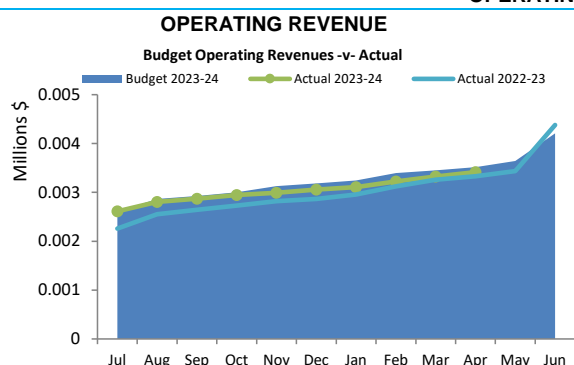
Refer to Note 12 - Lease Liabilities

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

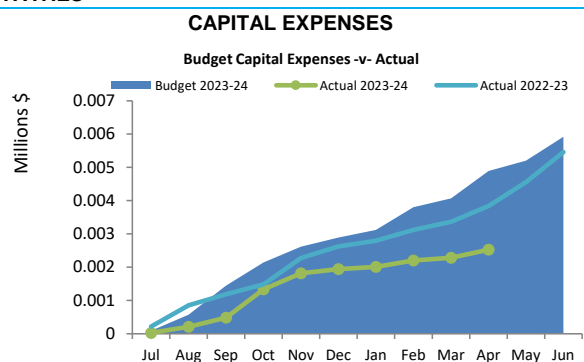
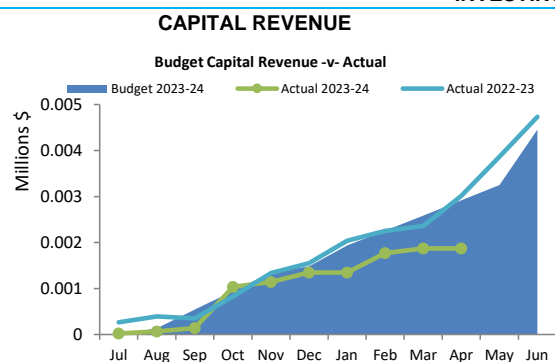
SHIRE OF MINGENOW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

2 KEY INFORMATION - GRAPHICAL

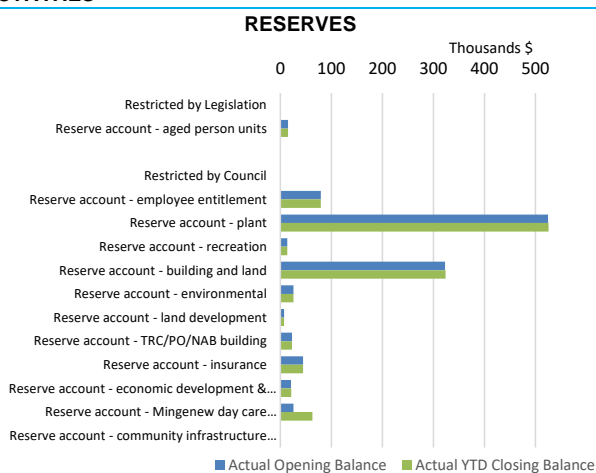
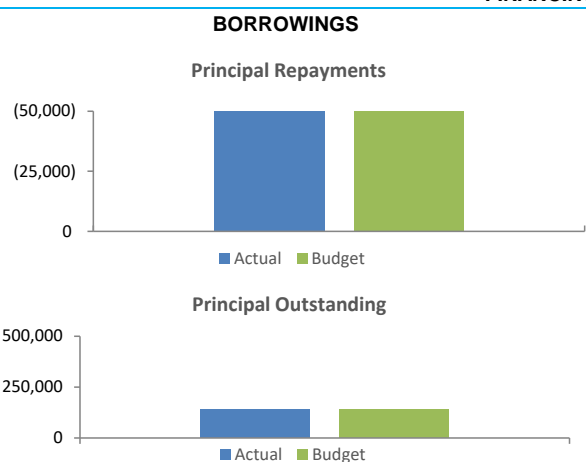
OPERATING ACTIVITIES



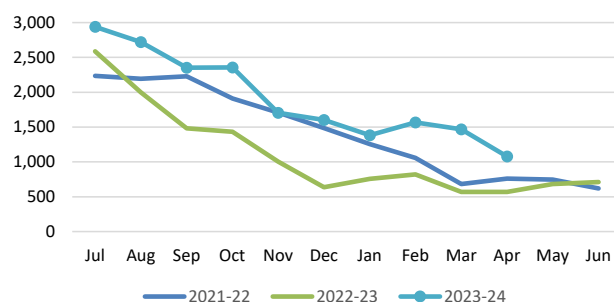
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Float	Cash and cash equivalents	100	0	100	0			On Hand
Municipal Fund	Cash and cash equivalents	974,431	902,561	1,876,992	0	NAB	4.35%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	62,688	62,688	0	NAB	4.80%	June 2024
Reserve Fund	Financial assets at amortised cost	0	1,079,710	1,079,710	0	NAB	5.11%	August 2024
Trust Fund	Cash and cash equivalents	0	1	1	1	NAB	4.10%	Chq A/C
Total		974,531	2,044,960	3,019,491	1			
Comprising								
Cash and cash equivalents		974,531	965,250	1,939,781	1			
Financial assets at amortised cost		0	1,079,710	1,079,710	0			
		974,531	2,044,960	3,019,491	1			

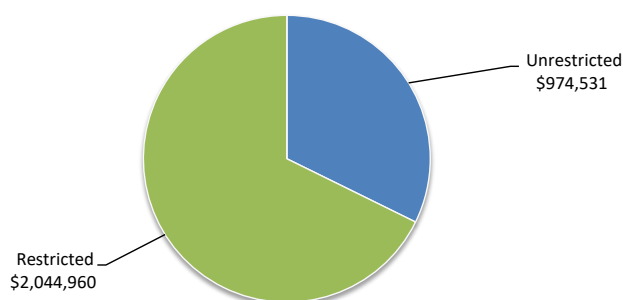
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfer s In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation										
Reserve account - aged person units	12,859	532	1,000	0	14,391	15,217	33	0	0	15,250
Restricted by Council										
Reserve account - employee entitlement	77,063	2,776	0	0	79,839	79,212	171	0	0	79,383
Reserve account - plant	275,869	18,372	22	(258,265)	35,998	524,627	1,130	0	0	525,757
Reserve account - recreation	13,263	112	0	0	13,375	13,633	29	0	0	13,662
Reserve account - building and land	71,080	9,851	0	0	80,931	323,061	696	0	0	323,757
Reserve account - environmental	19,734	709	0	0	20,443	25,649	55	0	0	25,704
Reserve account - land development	7,020	0	0	0	7,020	7,216	16	0	0	7,232
Reserve account - TRC/PO/NAB building	22,351	807	0	0	23,158	22,974	50	0	0	23,024
Reserve account - insurance	43,481	838	0	0	44,319	44,693	96	0	0	44,789
Reserve account - economic development & marketing	20,534	373	0	0	20,907	21,107	45	0	0	21,152
Reserve account - Mingenew day care centre redevelopment	25,688	904	37,000	0	63,592	25,688	0	37,000	0	62,688
Reserve account - community infrastructure fund contribution	0	0	50,000	0	50,000	0	0	0	0	0
	588,942	35,274	88,022	(258,265)	453,973	1,103,077	2,321	37,000	0	1,142,398

5 CAPITAL ACQUISITIONS

	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Capital acquisitions				
Land - freehold land	52,000	52,000	0	(52,000)
Buildings - non-specialised	1,129,883	809,879	107,300	(702,579)
Buildings - specialised	843,786	658,786	396,131	(262,655)
Plant and equipment	188,000	188,000	187,863	(137)
Acquisition of property, plant and equipment	2,213,669	1,708,665	691,294	(1,017,371)
Infrastructure - roads	1,410,833	1,237,499	1,271,561	34,062
Infrastructure - drainage	15,000	15,000	0	(15,000)
Infrastructure - bridges	533,333	533,333	533,333	0
Infrastructure - parks & ovals	350,000	350,000	24,484	(325,516)
Infrastructure - other	105,000	86,676	5,600	(81,076)
Acquisition of infrastructure	2,414,166	2,222,508	1,834,978	(2,422,272)
Total capital acquisitions	4,627,835	3,931,173	2,526,272	(3,439,643)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,764,268	2,363,530	1,870,667	(492,863)
Lease liabilities	15,000	0	0	0
Other (disposals & C/Fwd)	34,000	34,000	130,547	96,547
Reserve accounts				
Reserve account - plant	258,265	148,000	0	(148,000)
Contribution - operations	556,302	1,385,643	525,058	(860,585)
Capital funding total	4,627,835	3,931,173	2,526,272	(1,404,901)

SIGNIFICANT ACCOUNTING POLICIES

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

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.

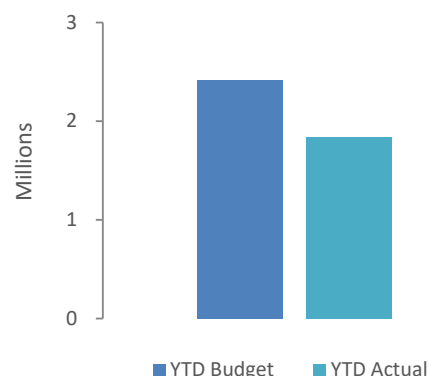
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

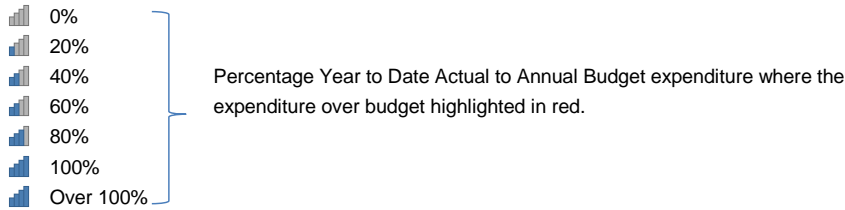
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



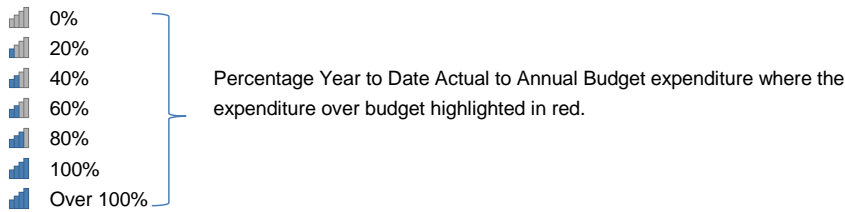
Level of completion indicator, please see table at the end of this note for further detail.

		Amended		Variance (Under)/Over
Account Description		Budget	YTD Budget	
		\$	\$	\$
Land - freehold				
LC999	Community Housing Project - Land Purchase (Budget Only)	52,000	52,000	0
Land - freehold Total		52,000	52,000	0
Buildings - non-specialised				
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	1,000,000	699,996	20,353
BC005	23 Field Street (Lot 5) - Residence - Building (Capital)	15,000	15,000	12,880
BC451	45 King Street (Lot 9) - Unit 1 - Building (Capital)	5,000	5,000	2,655
BC452	45 King Street (Lot 9) - Unit 2 - Building (Capital)	5,000	5,000	0
BC453	45 King Street (Lot 9) - Unit 3 - Building (Capital)	5,000	5,000	0
BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	16,870	16,870	16,870
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	22,238	22,238	22,238
BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	17,277	17,277	17,277
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	3,498	3,498	3,498
BC054	54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	10,000	0
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	30,000	10,000	11,529
Building - non-specialised Total		1,129,883	809,879	107,300
Buildings - specialised				
BC500	Public Conveniences - Building (Capital)	10,000	10,000	9,024
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	372,500	372,500	375,821
BC098	Recreation Centre - Building (Capital)	455,000	270,000	5,000
BC016	16 Midlands Road - Railway Station - Building (Capital)	6,286	6,286	6,286
Building - specialised Total		843,786	658,786	396,131
Plant & equipment				
PE4650	Skid Steer - M14650 - Capital	98,000	98,000	98,948
PE999	Sundry Plant Purchases - Capital	90,000	90,000	88,915
Plant & equipment Total		188,000	188,000	187,863
Infrastructure - roads				
RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	237,833	237,833	112,646
RC018	Strawberry North East Road (Capital)			101,280
RC007	Burma Road (Capital)			11,366
RC997	Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	86,666	243,147
RC003	Coalseam Road (Capital)			1,423
RC005	Yandanooka Melara Road (Capital)			21,779
RC011	Mooriary Road (Capital)			30,180
RC012	Yandanooka West Road (Capital)			15,449
RC014	Yandanooka South Road (Capital)			10,014
RC015	Morawa - Yandanooka Road (Capital)			8,310
RC016	Tip Road (Capital)			616
RC018	Strawberry North East Road (Capital)			92,728
RC025	Telara Road (Capital)			19,770
RC030	Moffett Road (Capital)			1,359
RC079	Mingenew Hill Look-out Road (Capital)			1,620
RC088	Depot Hill North Road (Capital)			39,899
RC999	Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	13,000	13,000	0
RRG003	Coalseam Road (RRG)	450,000	450,000	456,270
RRG503	Coalseam Road (RRG) - SLK 20.00 to 23.57	450,000	450,000	459,498
Infrastructure - roads Total		1,410,833	1,237,499	1,271,561

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators

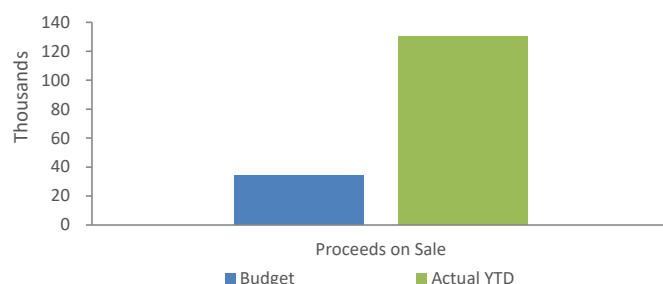


Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Amended		Variance (Under)/Over
		Budget	YTD Budget	
		\$	\$	\$
Infrastructure - drainage				
DC002	Yandanooka North East Road - Drainage Capital	15,000	15,000	0
	Infrastructure - drainage Total	15,000	15,000	0
Infrastructure - bridges				
BR0833	Yarragadee - Mingenew - Mullewa Road - Bridge (Capital)	533,333	533,333	533,333
	Infrastructure - bridges Total	533,333	533,333	0
Infrastructure - parks & gardens				
PC012	Mingenew Spring - (Capital)	100,000	100,000	12,790
PC025	Community Garden (Capital)	20,000	20,000	4,104
PC026	Rec Centre - Parks & Gardens Infrastructure (Capital)	30,000	30,000	0
PC027	Water Park (Capital)	150,000	150,000	1,500
PC028	Town Landscaping (Capital)	50,000	50,000	6,090
	Infrastructure - parks & gardens Total	350,000	350,000	24,484
Infrastructure - other				
OC002	Mingenew Hill Walk Trail (Capital)	55,000	36,676	3,800
OC012	Cenotaph Upgrade (War Memorial) (Capital)	20,000	20,000	1,800
OC013	Digital Information Sign	30,000	30,000	0
	Infrastructure - other Total	105,000	86,676	5,600
		4,627,835	3,931,173	2,526,272
				1,404,901

6 DISPOSAL OF ASSETS

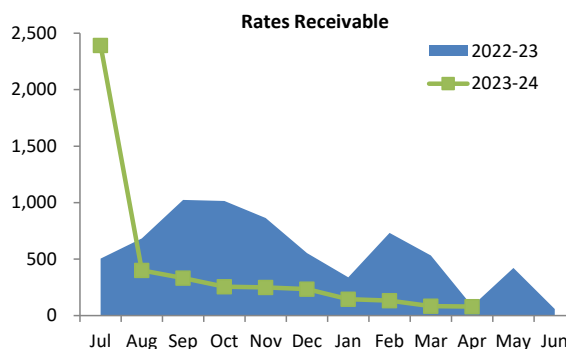
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
	Water Truck - MI255	6,419	5,000	0	(1,419)	6,186	6,364	178	0
	Skid Steer - MI4650	2,576	20,000	17,424	0			0	0
	MetroCount - RoadPd VT 5900	3,526	6,000	2,474	0	3,527	6,000	2,473	0
	Triton Ute - 1HVA101 (MI599)	1,471	500	0	(971)			0	0
	Triton Ute - MI599	1,524	2,500	976	0			0	0
	Kyocera Copier	1,088	0	0	(1,088)			0	0
	Triton Ute - MI372	0	0	0	0	0	3,818	3,818	0
	Western Karjini Caravan	0	0	0	0	26,320	19,364	0	(6,956)
	Coromal Appeal Caravan	0	0	0	0	28,063	28,864	801	0
	Windsor Genesis Caravan	0	0	0	0	26,645	29,773	3,128	0
	Supreme Classic Caravan	0	0	0	0	35,093	36,364	1,271	0
		16,604	34,000	20,874	(3,478)	125,833	130,547	11,670	(6,956)



7 RECEIVABLES

Rates receivable

	30 June 2023	30 Apr 2024
	\$	\$
Opening arrears previous years	39,714	57,681
Levied this year	2,340,269	2,371,821
Less - collections to date	(2,322,280)	(2,349,310)
Gross rates collectable	57,703	80,192
Allowance for impairment of rates receivable	(22)	0
Net rates collectable	57,681	80,192
% Collected	97.6%	96.7%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	30,012	18,976	5,809	110	54,907
Percentage	0.0%	54.7%	34.6%	10.6%	0.2%	
Balance per trial balance						
Trade receivables						54,907
GST receivable						25,787
Allowance for credit losses of trade receivables						(22)
Total receivables general outstanding						80,672
Amounts shown above include GST (where applicable)						

KEY INFORMATION

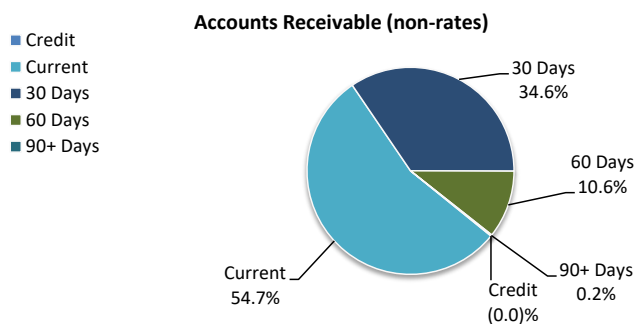
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 April 2024
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	563,254	516,456	0	1,079,710
Inventory				
Fuel	8,808	51,092	(51,392)	8,508
Other assets				
Prepayments	5,200	5,200	(556)	9,844
Accrued income	429,374	0	(322,263)	107,111
Total other current assets	1,006,636	572,748	(374,211)	1,205,173
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other 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.

Inventory

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.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,588	0	0	0	1,588
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	(Sundry creditors \$1,588 + ESL creditors \$208 + Payroll creditors \$0)					1,796
Accrued salaries and wages						(77)
ATO liabilities						39,073
Receipts in advance						1,000
Other payables - bonds held						18,529
Prepaid rates						2,895
Accrued expenses						13,695
Total payables general outstanding						76,911
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed Rate Revenue	Revenue	Revenue	Reassessed Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Mingenew	0.155660	132	1,186,016	184,162	0	184,162	184,615	2,436	187,051
Yandanooka	0.155660	1	8,892	1,384	0	1,384	1,384	0	1,384
Commercial	0.155660	17	555,472	86,465	0	86,465	86,465	0	86,465
Industrial	0.155660	1	12,480	1,943	0	1,943	1,943	1,150	3,093
Unimproved value									
Rural	0.009676	111	204,021,000	1,975,143	15,000	1,990,143	1,974,107	(1,795)	1,972,312
Mining	0.009676	0	0	0	0	0	0	0	0
Sub-Total		262	205,783,860	2,249,097	15,000	2,264,097	2,248,514	1,791	2,250,305
Minimum payment									
Minimum Payment \$									
Gross rental value									
Mingenew	840	66	27,340	55,440	0	55,440	55,440	1,276	56,716
Yandanooka	840	1	4,992	840	0	840	840		840
Commercial	840	10	11,160	8,400	0	8,400	8,400		8,400
Industrial	840	3	2,786	2,520	0	2,520	2,520	(938)	1,582
Unimproved value									
Rural	1,263	21	1,038,700	26,523	0	26,523	26,523		26,523
Mining	1,263	22	129,789	27,786	0	27,786	27,786	750	28,536
Sub-total		123	1,214,767	121,509	0	121,509	121,509	1,088	122,597
Concession						(1,112)			(1,081)
Amount from general rates						2,384,494			2,371,821
Ex-gratia rates						62,537			62,853
Total general rates						2,447,031			2,434,674

11 BORROWINGS

Repayments - borrowings

Information on borrowings

Particulars	Loan No.	1 July 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader	146	197,168			(55,774)	(55,773)	141,394	141,395	(1,707)	(1,463)
Total		197,168	0	0	(55,774)	(55,773)	141,394	141,395	(1,707)	(1,463)
Current borrowings		55,773					0			
Non-current borrowings		141,395					141,394			
		197,168					141,394			

All debenture repayments were financed by general purpose revenue.

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Purchase housing	0	0	WATC	Debenture	10				0	

KEY INFORMATION

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.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier	1	642			(642)	(642)	0	0	(7)	0
Photocopier	3	0	0	15,000	0	(2,545)	0	12,455	0	(705)
Total		642	0	15,000	(642)	(3,187)	0	12,455	(7)	(705)
Current lease liabilities		642					0			
		642					0			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is 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 lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using 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.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 April 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		10,600	0	10,000	(10,600)	10,000
Capital grant/contributions liabilities		655,637	0	1,264,260	(1,047,019)	872,878
Total other liabilities		666,237	0	1,274,260	(1,057,619)	882,878
Employee Related Provisions						
Provision for annual leave		75,614	0	0	0	75,614
Provision for long service leave		31,394	0	0	0	31,394
Total Provisions		107,008	0	0	0	107,008
Total other current liabilities		773,245	0	1,274,260	(1,057,619)	989,886

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14 and 15

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed 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
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	30 Apr 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	Revenue	\$	Actual
								\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	18,498	18,498	13,874
Grants Commission - Roads	0	0	0	0	0	20,324	20,324	15,243
DFES - LGGS Operating Grant	0	0	0	0	0	20,517	20,516	24,574
DFES - AWARE program	3,775	0	(3,775)	0	0	7,600	7,600	19,628
DFES - DRFAWA - TC Seroja	0	0	0	0	0	15,000	15,000	1,820
DFES - DRFAWA - Tennis Club Footings	0	0	0	0	0	5,300	2,904	8,129
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0
DLGSCI - Mingenew Hill Design	6,825	0	(6,825)	0	0	6,825	3,740	10,422
Dept Communities - Community Garden	0	10,000	0	10,000	10,000	10,000	5,480	0
MRWA - Street Light Subsidy	0	0	0	0	0	2,700	2,700	2,809
MRWA - Direct Grant	0	0	0	0	0	100,407	100,407	100,407
BBRF - Astrotourism (2022/23 funds)	0	0	0	0	0	9,709	9,709	9,709
	11,600	10,000	(10,600)	11,000	11,000	216,880	206,879	206,614
Contributions								
Autumn Centre	0	0	0	0	0	50	50	50
Terra Mining (Road Contribution)	0	0	0	0	0	50,000	27,500	29,635
Community Contribution - Railway Station	0	0	0	0	0	6,286	6,286	6,286
	0	0	0	0	0	56,336	33,836	35,972
TOTALS	11,600	10,000	(10,600)	11,000	11,000	273,216	240,715	242,586

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

INVESTING ACTIVITIES

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2023		(As revenue)	30 Apr 2024	30 Apr 2024	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
LRCI Phase 3 - Daycare Centre upgrade	105,560	0	(20,353)	85,207	85,207	150,000	41,590	20,353
Lotterywest - Daycare Centre upgrade	0	0	0	0	0	500,000	0	0
REDS - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0
TBC - Cenotaph upgrade	0	0	0	0	0	10,000	0	0
CSRFF - Tennis Pavilion upgrade	0	86,951	(86,951)	0	0	87,000	87,000	86,951
BBRF - Mingenew Hill (2022/23 funds)	0	0	0	0	0	12,584	12,584	12,584
LRCI Phase 3 - Tennis Pavilion upgrade	0	0	0	0	0	12,500	5,244	0
DRFAWA - Rec Centre upgrade	0	500,000	0	500,000	500,000	455,000	288,192	0
DRFAWA - Shade sails at Rec Centre	0	0	0	0	0	15,000	4,958	0
DRFAWA - Tennis Pavilion upgrade	0	50,000	(50,000)	0	0	50,000	50,000	50,000
DRFAWA - Water Park	0	150,000	0	150,000	150,000	150,000	47,794	0
LRCI Phase 3 - Midlands Road garden (transfer to Victoria Rd beautification)	7,500	0	(7,500)	0	0	0	0	0
LRCI Phase 3 - Victoria Road Beautification	0	7,500	0	7,500	7,500	0	0	0
Regional Road Group	0	240,000	(240,000)	0	0	600,000	600,000	600,000
Roads to Recovery	0	0	0	0	0	206,000	206,000	205,406
Grants Commission - Bridges	542,577	0	(533,333)	9,244	9,244	533,333	533,333	533,333
DRFAWA - Roads Flood Damage	0	0	0	0	0	12,644	12,644	8,965
DRFAWA - Digital Sign	0	0	0	0	0	30,000	19,998	0
RAP - Airstrip upgrade (2022/23 funds)	0	0	0	0	0	29,884	29,884	29,884
LRCI Phase 4 - Resheeting	0	84,064	(50,076)	33,988	33,988	140,111	72,065	50,076
LRCI Phase 4 - Priority 1 Wet Grading	0	145,745	(58,806)	86,939	86,939	242,903	124,935	58,806
	655,637	1,264,260	(1,047,019)	872,878	872,878	3,386,959	2,136,221	1,656,358

SHIRE OF MINGENOW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

INVESTING ACTIVITIES

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2023		(As revenue)	30 Apr 2024	30 Apr 2024	Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital contributions								
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0
Community Contributions - Daycare Centre upgrade	0	0	0	0	0	50,000	50,000	37,000
Tennis Club - Pavilion upgrade	0	0	0	0	0	177,309	177,309	177,309
	0	0	0	0	0	377,309	227,309	214,309
TOTALS	655,637	1,264,260	(1,047,019)	872,878	872,878	3,764,268	2,363,530	1,870,667

SHIRE OF MINGENUE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

16 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Bal
			\$	\$	\$	\$
Budget adoption						
Mulcher and profiler	18210623	Capital expenses			(70,000)	(70,000)
Purchase Skid Steer	18210623	Capital expenses			(98,000)	(168,000)
Transfer from Plant Reserve	18210623	Capital revenue		148,000		(20,000)
Difference between budgeted opening surplus and actual surplus	11160823	Opening surplus(deficit)		346,725		326,725
Interest on reserves	11160823	Operating revenue		25		326,750
Daycare centre grants	11160823	Capital revenue		30,000		356,750
Hall consultants	11160823	Operating expenses			(50,000)	306,750
Admin IT (reduced fibre costs and LTFP costs)	11160823	Operating expenses		40,000		346,750
Road consultants	11160823	Operating expenses		10,000		356,750
Admin office grants	11160823	Capital revenue			(18,000)	338,750
Coalseam Road grant (LRCI)	11160823	Capital revenue		274,000		612,750
Depreciation on adjusted plant purchases	11160823	Non cash item	(16,672)			612,750
Members - Printing & stationery (correction - shown as income)	11160823	Operating expenses			(1,050)	611,700
Profit on sale of assets on adjusted plant sales	11160823	Non cash item	17,424			611,700
Proceeds on sale of assets on adjusted plant sales	11160823	Capital revenue		20,000		631,700
Realisation on disposal of assets on adjusted plant sales	11160823	Non cash item	(20,000)			631,700
Transfer from Plant Reserve to balance budget	11160823	Capital revenue		110,265		741,965
Transfer to reserves adjusted to balance budget	11160823	Capital expenses		28,231		770,196
Financial Assistance Grants received in advance	11160823	Operating revenue			(357,000)	413,196
Financial Assistance Grants received in advance	11160823	Operating revenue			(437,000)	(23,804)
EM Grant for waste site rehab	11160823	Operating revenue		15,000		(8,804)
Waste side rehab	11160823	Operating expenses			(15,000)	(23,804)
Various admin allocations	11160823	Operating expenses		24,506		702
Hockey oval adjustment	11160823	Operating expenses			(702)	0
Write off of repurchased vacant lots	7210224	Operating Expenses			(2,850)	(2,850)
Landgate SLIP subscription	7210224	Operating Expenses			(2,303)	(5,153)
Differential rating assistance	7210224	Operating Expenses			(5,000)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses		7,724		(2,429)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses			(7,724)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses		1,931		(8,222)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses			(1,931)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses		30,511		20,358
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses			(30,511)	(10,153)
Elected members elected unopposed, WAEC software was not required	7210224	Operating Expenses		10,000		(153)
Long Term Financial Plan consultancy	287210224	Operating Expenses			(9,500)	(9,653)

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

16 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Bal
			\$	\$	\$	\$
LEMA review completed internally	7210224	Operating Expenses		7,600		(2,053)
Depreciation adjustment - DFES caravans	7210224	Non Cash Item	(23,790)			(2,053)
Public Health Plan delayed carry forward to 2024/25	7210224	Operating Expenses		13,125		11,072
Increased electricity expenses	7210224	Operating Expenses			(2,300)	8,772
Increased water expenses	7210224	Operating Expenses			(2,806)	5,966
Loan not required for the purchase of the Karara houses	7210224	Operating Expenses		19,282		25,248
Improve access to DrumMuster	7210224	Operating Expenses			(1,750)	23,498
Improve access to DrumMuster	7210224	Operating Expenses			(5,000)	18,498
Improve access to DrumMuster	7210224	Operating Expenses	(1,750)			18,498
Improve access to DrumMuster	7210224	Operating Expenses	(1,500)			18,498
Vacant position - cadet and apprentice	7210224	Operating Expenses	4,396			18,498
Urgent repairs to Yandanooka Hall septic	7210224	Operating Expenses			(16,232)	2,266
Vacant position - cadet and apprentice	7210224	Operating Expenses		3,150		5,416
Vacant position - cadet and apprentice	7210224	Operating Expenses	3,750			5,416
Reallocate plant op costs	7210224	Operating Expenses	1,500			5,416
Vacant position - cadet and apprentice	7210224	Operating Expenses		4,000		9,416
Vacant position - cadet and apprentice	7210224	Operating Expenses	5,500			9,416
Additional costs in turf renovations	7210224	Operating Expenses			(4,000)	5,416
Additional costs to bore pump	7210224	Operating Expenses			(4,000)	1,416
Additional costs to bore pump	7210224	Operating Expenses			(4,000)	(2,584)
Vacant position - cadet and apprentice	7210224	Operating Expenses		2,400		(184)
Less costs in turf renovations	7210224	Operating Expenses		4,000		3,816
Vacant position - cadet and apprentice	7210224	Operating Expenses	3,000			3,816
Vacant position - cadet and apprentice	7210224	Operating Expenses		2,400		6,216
Additional costs in turf renovations	7210224	Operating Expenses			(4,000)	2,216
Vacant position - cadet and apprentice	7210224	Operating Expenses	3,000			2,216
Additional costs in expo preparations	7210224	Operating Expenses			(4,500)	(2,284)
Air conditioner replacement at Rec Centre	7210224	Operating Expenses			(5,000)	(7,284)
Depreciation adjustment - buildings	7210224	Non Cash Item	14,226			(7,284)
Depreciation adjustment - infrastructure parks & gardens	7210224	Non Cash Item	(23,993)			(7,284)
Upgrade of fluro fittings	7210224	Operating Expenses			(1,000)	(8,284)
Depreciation adjustment - buildings	7210224	Non Cash Item	(3,259)			(8,284)
Vacant position - cadet and apprentice	7210224	Operating Expenses	5,000			(8,284)
Reallocation of funds for resheeting works before grant funding approval	7210224	Operating Expenses		10,157		1,873
Vacant position - cadet and apprentice	7210224	Operating Expenses	5,000			1,873
Reallocation of funds for resheeting works before grant funding approval	297210224	Operating Expenses	9,837			1,873

SHIRE OF MINGENUEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

16 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Bal
			\$	\$	\$	\$
Reallocation of funds for resheeting works before grant funding approval	7210224	Operating Expenses	21,728			1,873
EPAR claim expense	7210224	Operating Expenses			(10,000)	(8,127)
Depreciation adjustment - plant & equipment	7210224	Non Cash Item	(1,828)			(8,127)
Depreciation adjustment - infrastructure roads	7210224	Non Cash Item	(290,450)			(8,127)
Depreciation adjustment - infrastructure bridges	7210224	Non Cash Item	(10,746)			(8,127)
Triton & Water Truck disposal	7210224	non Cash Item	(2,390)			(8,127)
Depreciation adjustment - infrastructure airstrip	7210224	Non Cash Item	(13,659)			(8,127)
Air conditioner replacement at MIG	7210224	Operating Expenses			(5,000)	(13,127)
Various consultants expenses - community consultation, liveability precinct plan	7210224	Operating Expenses			(12,000)	(25,127)
Rewire bank building	7210224	Operating Expenses			(2,000)	(27,127)
Vacant positions	7210224	Operating Expenses		14,500		(12,627)
Vacant positions	7210224	Operating Expenses		9,477		(3,150)
Increased workers compensation	7210224	Operating Expenses			(3,164)	(6,314)
Increase travel and accommodation allocation	7210224	Operating Expenses			(4,000)	(10,314)
Reallocate Landgate SLIP subscription	7210224	Operating Expenses		2,303		(8,011)
DP53 write off of debt	7210224	Operating Expenses			(8,035)	(16,046)
Insurance excess for legal expenses	7210224	Operating Expenses			(5,000)	(21,046)
transfer from capital expense	7210224	Operating Expenses			(10,000)	(31,046)
Photocopier disposal	7210224	Non Cash Item	(1,088)			(31,046)
Increased workers compensation	7210224	Operating Expenses			(5,979)	(37,025)
Vacant position - cadet and apprentice	7210224	Operating Expenses		8,500		(28,525)
Vacant position - cadet and apprentice	7210224	Operating Expenses		1,260		(27,265)
Vacant position - cadet and apprentice	7210224	Operating Expenses		6,840		(20,425)
Vacant position - cadet and apprentice	7210224	Operating Expenses		3,825		(16,600)
Vacant position - cadet and apprentice	7210224	Operating Expenses		8,500		(8,100)
Vacant position - cadet and apprentice	7210224	Operating Expenses		4,950		(3,150)
Vacant position - cadet and apprentice	7210224	Operating Expenses	(27,896)			(3,150)
Depreciation adjustment - plant & equipment	7210224	Non Cash Item	(19,173)			(3,150)
Adjustment to 2023/24 Financial Assistance General Purpose Grant	7210224	Operating Revenue		18,498		15,348
Adjustment to 2023/24 Financial Assistance Road Grant	7210224	Operating Revenue		20,324		35,672
Increase in LG House Trust valuation	7210224	Non Cash Item	1,261			35,672
Interest on Municipal Fund	7210224	Operating Revenue		52,700		88,372
LGIS Member Contribution is not available this financial year	7210224	Operating Revenue			(6,000)	82,372
Unsuccessful grant applications - \$400K Fire Shed, \$326,100 - Fire Truck	7210224	Capital Revenue			(726,100)	(643,728)
Reallocating to correct IE code - State Government	7210224	Capital Revenue		650,000		6,272
Reallocating to correct IE code - Federal Government	307210224	Capital Revenue			(500,000)	(493,728)

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

16 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Bal
			\$	\$	\$	\$
Reallocating to correct IE code - Capital Contribution	7210224	Capital Revenue			(150,000)	(643,728)
2 units being used to house staff	7210224	Operating Revenue		9,922		(633,806)
Karara houses lease expired and 2 units are being used to house staff	7210224	Operating Revenue			(28,255)	(662,061)
Disaster Recovery (TC Seroja) re removal of footings at tennis clubhouse	7210224	Operating Revenue		5,300		(656,761)
Design of Mingenew Hill walking trail - DLGSCI funding	7210224	Operating Revenue		6,825		(649,936)
LRCI Phase 4 - Mingenew Spring reallocated to Road works	7210224	Capital Revenue			(80,000)	(729,936)
LRCI Phase 4 - Mingenew Hill reallocated to Road works	7210224	Capital Revenue			(30,000)	(759,936)
LRCI Phase 3 - Tennis Club remaining amount as at 30/6/23 was \$12,500	7210224	Capital Revenue			(31,500)	(791,436)
BBRF Grant - Mingenew Hill payment from 2022/23 project	7210224	Capital Revenue		12,584		(778,852)
Successful Community Garden Grant	7210224	Capital Revenue		10,000		(768,852)
Actual capital revenue from Tennis Club	7210224	Capital Revenue			(6,691)	(775,543)
Transfer funds from Bonds & Deposits Held - Railway Station Project	7210224	Operating Revenue		6,286		(769,257)
Reallocating to correct IE code - State Government	7210224	Capital Revenue	(274,000)			(769,257)
Reallocating to correct IE code - Federal Government	7210224	Capital Revenue	274,000			(769,257)
LRCI Phase 4 - roadworks reallocated from Mingenew Spring and Mingenew Hill	7210224	Capital Revenue		109,014		(660,243)
1/3 of grant (shire's portion)	7210224	Capital Revenue			(266,667)	(926,910)
EPAR claim from 2022/23	7210224	Capital Revenue		12,644		(914,266)
Terra Mining Community Infrastructure Fund Contribution	7210224	Operating Revenue		50,000		(864,266)
Refund of land purchase for road intersection & retain funds for incomplete works	7210224	Operating Revenue		28,198		(836,068)
Additional direct road grant	7210224	Operating Revenue		6,407		(829,661)
Traffic Counter & Triton ute disposal	7210224	Non Cash Item	(18,300)			(829,661)
Final RAP Airstrip grant payment from 2022/23 project	7210224	Capital Revenue		29,884		(799,777)
Final BBRF Astrotourism grant payment from 2022/23 project	7210224	Operating Revenue		9,709		(790,068)
Additional standpipe income	7210224	Operating Revenue		5,000		(785,068)
Unsuccessful grant application - Fire Shed	7210224	Capital Expenses		400,000		(385,068)
Unsuccessful grant application - Replacement Fire Truck	7210224	Capital Expenses		450,000		64,932
Transfer community donations for day care centre upgrade to reserve account	7210224	Capital Expenses			(37,000)	27,932
Karara house not being purchased	7210224	Capital Expenses		50,000		77,932
Karara house not being purchased	7210224	Capital Expenses		50,000		127,932
Karara house not being purchased	7210224	Capital Expenses		150,000		277,932
Karara house not being purchased	7210224	Capital Expenses		150,000		427,932
Loan not required for the purchase of the Karara houses	7210224	Capital Expenses		31,630		459,562
Additional costs in renovation	7210224	Capital Expenses			(1,870)	457,692
Additional costs in renovation	7210224	Capital Expenses			(2,238)	455,454
Additional costs in renovation	7210224	Capital Expenses			(2,277)	453,177
Less costs in renovation	317210224	Capital Expenses		1,502		454,679

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

16 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Bal
			\$	\$	\$	\$
Refurbish public toilet between admin and hall	7210224	Capital Expenses			(10,000)	444,679
Adjust expenditure to the reduced revenue	7210224	Capital Expenses		27,500		472,179
Matching grant contribution for community garden	7210224	Capital Expenses			(10,000)	462,179
Increase allocation for shade sails at Rec Centre	7210224	Capital Expenses			(15,000)	447,179
Payment of retention funds for Railway Station upgrade	7210224	Capital Expenses			(6,286)	440,893
Reallocation of funds for resheeting works before grant funding approval	7210224	Capital Expenses			(10,157)	430,736
Increase expenditure to fully expend LRCI Phase 4 grant	7210224	Capital Expenses			(6,111)	424,625
Reallocation of funds for resheeting works before grant funding approval	7210224	Capital Expenses	(9,837)			424,625
Reallocation of funds for resheeting works before grant funding approval	7210224	Capital Expenses	(21,728)			424,625
1/3 contribution to bridge	7210224	Capital Expenses		266,667		691,292
Transfer Terra Mining contribution to reserve fund	7210224	Capital Expenses			(50,000)	641,292
transfer to operating expense	7210224	Capital Expenses		10,000		651,292
Unsuccessful grant application - Fire Truck not being disposed	7210224	Capital Revenue			(123,900)	527,392
Unsuccessful grant application - Fire Truck not being disposed	7210224	Capital Revenue	123,900			527,392
Loan not required for the purchase of the Karara houses	7210224	Capital Revenue			(400,000)	127,392
Water truck, Traffic Counter & Triton ute disposal	7210224	Capital Revenue			(16,000)	111,392
Water truck, Traffic Counter & Triton ute disposal	7210224	Non Cash Item	16,000			111,392
				3,853,781	(3,742,389)	111,392

SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 May 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2024

		Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
	Supplementary Information	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	2,384,494	2,384,118	2,372,994	(11,124)	(0.47%)	▼
Rates excluding general rates		62,537	62,537	62,853	316	0.51%	
Grants, subsidies and contributions	14	273,216	260,715	261,740	1,025	0.39%	
Fees and charges		282,663	268,392	273,649	5,257	1.96%	
Interest revenue		116,174	81,556	94,439	12,883	15.80%	▲
Other revenue		482,832	442,557	414,799	(27,758)	(6.27%)	▼
Profit on asset disposals	6	20,874	20,874	11,670	(9,204)	(44.09%)	▼
Fair value adjustments to financial assets at fair value through profit or loss		1,261	1,261	1,261	0	0.00%	
		3,624,051	3,522,010	3,493,405	(28,605)	(0.81%)	
Expenditure from operating activities							
Employee costs		(1,379,964)	(1,233,413)	(1,019,273)	214,140	17.36%	▼
Materials and contracts		(1,290,955)	(1,175,331)	(839,358)	335,973	28.59%	▼
Utility charges		(91,316)	(78,912)	(91,040)	(12,128)	(15.37%)	▲
Depreciation		(2,861,317)	(2,627,791)	(2,637,442)	(9,651)	(0.37%)	
Finance costs		(2,168)	(1,831)	(1,714)	117	6.39%	
Insurance		(166,729)	(166,729)	(164,659)	2,070	1.24%	
Other expenditure		(502,558)	(456,860)	(373,013)	83,847	18.35%	▼
Loss on asset disposals	6	(3,478)	(3,478)	(6,956)	(3,478)	(100.00%)	▲
		(6,298,485)	(5,744,345)	(5,133,455)	610,890	10.63%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,842,660	2,609,134	2,631,467	22,333	0.86%	▲
Amount attributable to operating activities		168,226	386,799	991,417	604,618	156.31%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	3,764,268	2,594,835	1,991,594	(603,241)	(23.25%)	▼
Proceeds from disposal of assets	6	34,000	34,000	130,547	96,547	283.96%	▲
		3,798,268	2,628,835	2,122,141	(506,694)	(19.27%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,213,669)	(1,936,164)	(724,237)	1,211,927	62.59%	▼
Payments for construction of infrastructure	5	(2,414,166)	(2,318,337)	(1,872,995)	445,342	19.21%	▼
		(4,627,835)	(4,254,501)	(2,597,232)	1,657,269	38.95%	
Amount attributable to investing activities		(829,567)	(1,625,666)	(475,091)	1,150,575	70.78%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	258,265	148,000	0	(148,000)	(100.00%)	▼
		258,265	148,000	0	(148,000)	(100.00%)	
Outflows from financing activities							
Repayment of borrowings	11	(55,773)	(55,773)	(55,774)	(1)	(0.00%)	
Payments for principal portion of lease liabilities	12	(3,187)	(642)	(642)	0	0.00%	
Transfer to reserves	4	(123,296)	(39,300)	(39,321)	(21)	(0.05%)	
		(182,256)	(95,715)	(95,737)	(22)	(0.02%)	
Amount attributable to financing activities		76,009	52,285	(95,737)	(148,022)	(283.11%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or (deficit) at the start of the financial year		696,724	696,724	696,724	0	0.00%	
Amount attributable to operating activities		168,226	386,799	991,417	604,618	156.31%	▲
Amount attributable to investing activities		(829,567)	(1,625,666)	(475,091)	1,150,575	70.78%	▼
Amount attributable to financing activities		76,009	52,285	(95,737)	(148,022)	(283.11%)	▲
Surplus or (deficit) after imposition of general rates		111,392	(489,858)	1,117,313	1,607,171	328.09%	▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2024

	Supplementary Information	30 June 2024	31 May 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	1,693,610	1,777,834
Trade and other receivables		245,195	102,262
Other financial assets		563,254	1,079,710
Inventories	8	8,808	8,331
Other assets	8	434,574	116,955
TOTAL CURRENT ASSETS		2,945,441	3,085,092
NON-CURRENT ASSETS			
Trade and other receivables		29,029	29,029
Other financial assets		61,117	62,378
Property, plant and equipment		9,988,618	9,609,676
Infrastructure		51,729,040	51,944,457
Right-of-use assets		2,913	397
TOTAL NON-CURRENT ASSETS		61,810,717	61,645,937
TOTAL ASSETS		64,756,158	64,731,029
CURRENT LIABILITIES			
Trade and other payables	9	479,404	63,427
Other liabilities	13	666,235	761,952
Lease liabilities	12	642	0
Borrowings	11	55,773	0
Employee related provisions	13	107,008	107,008
TOTAL CURRENT LIABILITIES		1,309,062	932,387
NON-CURRENT LIABILITIES			
Borrowings	11	141,395	141,394
Employee related provisions		23,732	23,732
TOTAL NON-CURRENT LIABILITIES		165,127	165,126
TOTAL LIABILITIES		1,474,189	1,097,513
NET ASSETS		63,281,969	63,633,516
EQUITY			
Retained surplus		42,171,894	42,484,123
Reserve accounts	4	1,103,077	1,142,398
Revaluation surplus		20,006,998	20,006,995
TOTAL EQUITY		63,281,969	63,633,516

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 8 May 2024.

SHIRE OF MINGENOW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Amended Budget Opening	Last Year Closing	Year to Date
		30 June 2023	30 June 2023	31 May 2024
Current assets		\$	\$	\$
Cash and cash equivalents	3	1,422,891	1,693,610	1,777,834
Trade and other receivables		444,484	245,195	102,262
Other financial assets		0	563,254	1,079,710
Inventories	8	5,050	8,808	8,331
Other assets	8	155,200	434,574	116,955
		2,027,625	2,945,441	3,085,092
Less: current liabilities				
Trade and other payables	9	(218,344)	(479,404)	(63,427)
Other liabilities	13	(985,651)	(666,235)	(761,952)
Lease liabilities	12	(11,813)	(642)	0
Borrowings	11	(141,395)	(55,773)	0
Employee related provisions	13	(92,603)	(107,008)	(107,008)
		(1,449,806)	(1,309,062)	(932,387)
Net current assets		577,819	1,636,379	2,152,705
Less: Total adjustments to net current assets	Note 2(c)	(466,427)	(939,655)	(1,035,392)
Closing funding surplus / (deficit)		111,392	696,724	1,117,313

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Non-cash amounts excluded from operating activities		Amended Budget	YTD Budget	YTD Actual
		\$	(a)	(b)
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(20,874)	(20,874)	(11,670)
Less: Fair value adjustments to financial assets at amortised cost		(1,261)	(1,261)	(1,261)
Add: Loss on asset disposals	6	3,478	3,478	6,956
Add: Depreciation		2,861,317	2,627,791	2,637,442
Total non-cash amounts excluded from operating activities		2,842,660	2,609,134	2,631,467

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets		Amended Budget Opening	Last Year Closing	Year to Date
		30 June 2023	30 June 2023	31 May 2024
		\$	\$	\$
Less: Reserve accounts	4	(712,238)	(1,103,077)	(1,142,398)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	141,395	55,773	0
- Current portion of lease liabilities	12	11,813	642	0
- Current portion of employee benefit provisions held in reserve	4	92,603	107,007	107,006
Total adjustments to net current assets	Note 2(a)	(466,427)	(939,655)	(1,035,392)

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
General rates	(11,124)	(0.47%)	▼
Fewer Interim Rates levied than budgetted - (\$9,145); More Back-Rated adjustments than anticipated - (\$1,803).		Timing	
Interest revenue	12,883	15.80%	▲
Additional bank interest received - \$6,887; Additional penalty interest on rate debtors - \$4,159.		Permanent	
Other revenue	(27,758)	(6.27%)	▼
Reimbursement of 6 months Karara houses rates and services - \$2,639; Reimbursement of full house clean and utility costs for REED tenancy - \$1,631; Reimbursement of tenant's utility costs - \$1,561; Reimbursement of Mingenew Races advertising - \$4,191; Reimbursement of training costs with DOT - \$2,948.		Permanent	
Fewer DOT commission (less transactions processed) - (\$1,965); Transport agency revenue less than anticipated - (\$49,814); Received more fuel tax credits than anticipated - \$6,827; Reimbursement of workers compensation - \$4,461.		Timing	
Profit on asset disposals	(9,204)	(44.09%)	▼
Did not anticipate sale of Caravans - \$5,200; Received a profit on the sale of the water truck - \$178; Larger profit on sale of Triton Ute than anticipated - \$2,842. Anticipated the disposal of skid steer - (\$17,424).		Permanent	
		Timing	
Expenditure from operating activities			
Employee costs	214,140	17.36%	▼
Less salaries, wages & entitlements due to vacancies - \$190,612; Anticipated additional recruitment costs - \$6,358; Anticipated instalment payment of fringe benefit tax - \$17,815.		Timing	

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description

Materials and contracts

Change in audit processes OAG no longer required to sign grant acquittals/annual reports & less annual charge - \$11,590;
Reversal of accrued debt collection expenses - \$7,360;
Anticipated Community Emergency Services Manager expense - \$8,455;
Additional costs to transport the Temporary Workers caravans to Perth for auction - (\$10,265) (fully recoverable);
Additional claimable DRFAWA TC Seroja expense EPAR - (\$9,073)
Visitor Centre contribution less than budgeted - \$2,770.
Less than anticipated debt collection expense CY - \$13,436;
Less elected members training and accommodation than anticipated - \$10,102;
Additional subscriptions (Tenderlink & LGPWA Data Drives Decisions) - (\$3,853);
Anticipated final payment for Strategic Community Plan - \$22,000;
Less medical support expense than anticipated - \$16,198;
Ratepayer demolishing their own property from cyclone damaged - \$50,000;
Anticipated more road maintenance - \$78,632;
Bypass feasibility study additional expense (to be reimbursed CBH \$30K, MRWA \$30K) - (\$9,091);

Less marketing expense than budgeted - \$13,614;
Less waste removal then budgeted - \$8,430;
Anticipated maintenance repairs to DrumMuster facility - \$5,000;
Works on fibre optic to Admin office delayed - \$28,300;
Various annual licences and software subscriptions - (\$8,619);
Anticipated progress payments for LTFP and rating consultant - \$10,310;
Anticipated purchase of work health & safety equipment - \$6,000;
Timing variance re minor asset purchases - \$11,089;
Higher external parts & repairs than anticipated (CAT truck and CAT grader) - \$4,843;
Less tyres and tubes purchased than anticipated - \$8,515;
Less fuel purchased than anticipated - \$4,927;
Less maintenance and operational costs on housing and community buildings - \$30,224;
Contribution to MIG delayed - \$3,000;
ESL Operating Grant not fully expended - \$8,865;
Property valuation on Karara houses repurposed for GROH - \$4,000;
Less planning consultants engaged than anticipated - \$5,704;
Less legal expenses for planning - \$1,880;
Fewer building applications received for contract services - \$6,448;
Anticipated completion of the Liveability Precinct Plan - \$3,344;
Capital portion of plant operation costs - (\$4,992).

Var. \$ **Var. %**

\$ %

335,973 **28.59%**

Permanent

Timing

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Utility charges	(12,128)	(15.37%)	▲
Higher than anticipated utilities on housing - (\$4,072) (\$2,389 has been reimbursed from tenants); Higher than anticipated utilities on Depot, Rec Centre & Sports Club - (\$10,710); Additional use of the standpipe - (\$1,343). Less cost than anticipated for street lighting - \$3,993.		Permanent Timing	
Other expenditure	83,847	18.35%	▼
Council approved rate exemption - (\$1,068); Mingenew-Irwin Group in kind rental support ceased when the lease agreement with Karara expired - \$3,536. Less Dept of Transport transactions than anticipated - \$50,390 Unspent Community Grants Scheme funding - \$31,375.		Permanent Timing	
Loss on asset disposals	(3,478)	(100.00%)	▲
Did not anticipate loss on caravan - (\$6,956); Anticipated loss on water tanker, realised minor gain instead - \$1,419. Anticipated losses on triton ute and copier, yet to be disposed - \$2,059.		Permanent Timing	
Non-cash amounts excluded from operating activities	22,333	0.86%	▲
Less profit and more loss on assets sold than anticipated and additional the disposal of 4 caravans - \$12,682. More depreciation than budgeted - \$9,651.		Permanent Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(603,241)	(23.25%)	▼
Anticipated additional funding for Daycare Centre - (\$13,000); DRFAWA TC Seroja received less in final claims than anticipated - (\$3,679). Anticipated revenue recognition of grant funding of the following: DRFAWA - Water Park - (\$61,747); DRFAWA - Rec Centre - (\$412,320); DRFAWA - Shade Sails - (\$6,405); DRFAWA - Digital sign - (\$30,000); LRCI Phase 3 Tennis club pavillion - (\$10,164); LRCI Phase 3 Daycare centre upgrade - (\$29,592); LRCI Phase 4 Resheet & Wet grade - (\$35,691).		Permanent Timing	
Proceeds from disposal of assets	96,547	283.96%	▲
Did not anticipate sale of caravans - \$114,363. Anticipated the disposal of skid steer - (\$20,000).		Permanent Timing	

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Outflows from investing activities			
Payments for property, plant and equipment	1,211,927	62.59%	▼
Additional cost on Tennis Clubhouse - (\$3,321).		Permanent	
Anticipated further progress of Daycare Centre upgrade - \$796,844;		Timing	
Anticipated further progress on community housing properties - \$12,345;			
Anticipated purchase of land for rural residential area - \$52,000;			
Anticipated further progress of Rec Centre upgrade - \$332,500;			
Anticipated further progress of MIG office - \$10,000;			
Anticipated further progress on Shire Admin Office - \$8,470.			
Payments for construction of infrastructure	445,342	19.21%	▼
Anticipated further progress of Mingenew Spring - \$83,610;		Timing	
Anticipated further progress with Community Garden - \$15,896;			
Anticipated completion of the shade structure - \$30,000;			
Anticipated further progress with water park - \$148,500;			
Anticipated completion of the town landscaping - \$35,956;			
Anticipated further progress of Mingenew Hill walk trail - \$42,039;			
Anticipated the digital information sign to be completed - \$30,000;			
Anticipated further works re cenotaph upgrade War Memorial - \$18,200;			
Anticipated drainage of Yandanooka North East Road - \$15,000;			
Anticipated further progress on roadworks - \$26,141.			
Inflows from financing activities			
Transfer from reserves	(148,000)	(100.00%)	▼
Anticipated transfer from plant reserve to pay for new plant - (\$148,000).		Timing	
Surplus or (deficit) after imposition of general rates	1,607,171	328.09%	▲
Due to variances described above			

SHIRE OF MINGENEW

SUPPLEMENTARY INFORMATION

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SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.70 M	\$0.70 M	\$0.70 M	\$0.00 M
Closing	\$0.11 M	(\$0.49 M)	\$1.12 M	\$1.61 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$2.86 M	% of total
Unrestricted Cash	\$0.93 M	32.7%
Restricted Cash	\$1.92 M	67.3%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.06 M	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		0.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$0.03 M	% Collected
Rates Receivable	\$0.07 M	96.9%
Trade Receivable	\$0.03 M	% Outstanding
Over 30 Days		19.8%
Over 90 Days		0.6%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.17 M	\$0.39 M	\$0.99 M	\$0.60 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.37 M	% Variance
YTD Budget	\$2.38 M	(0.5%)

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$0.26 M	% Variance
YTD Budget	\$0.26 M	0.4%

Refer to 14 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.27 M	% Variance
YTD Budget	\$0.27 M	2.0%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.83 M)	(\$1.63 M)	(\$0.48 M)	\$1.15 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.13 M	%
Amended Budget	\$0.03 M	284.0%

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.87 M	% Spent
Amended Budget	\$2.41 M	(22.4%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$1.99 M	% Received
Amended Budget	\$3.76 M	(47.1%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.08 M	\$0.05 M	(\$0.10 M)	(\$0.15 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.06 M)
Interest expense	(\$0.00 M)
Principal due	\$0.14 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$1.14 M
Interest earned	\$0.00 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)
Principal due	\$0.00 M

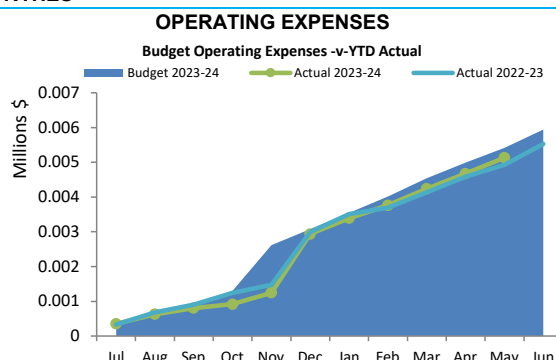
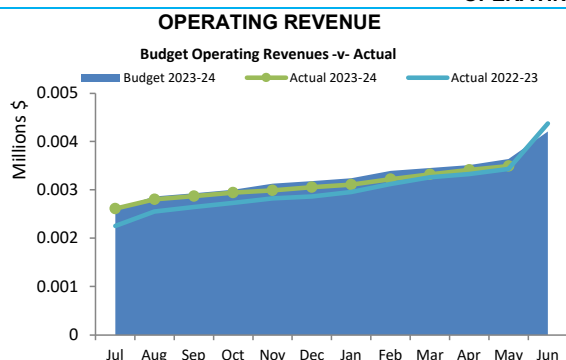
Refer to Note 12 - Lease Liabilities

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

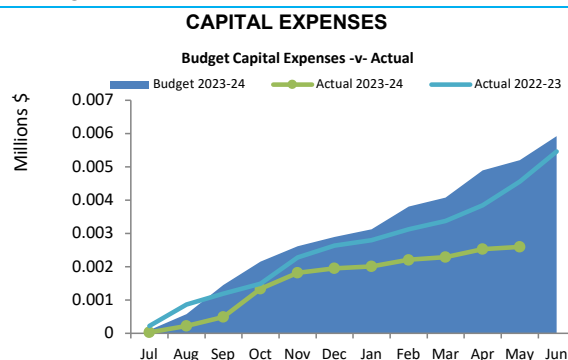
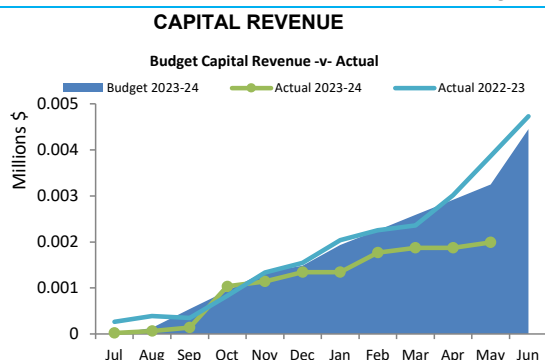
SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2024

2 KEY INFORMATION - GRAPHICAL

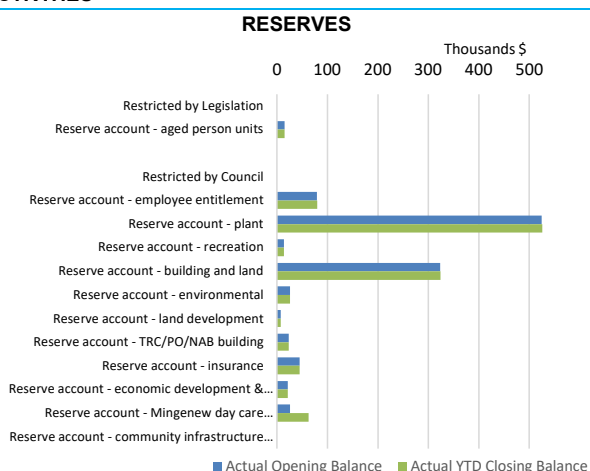
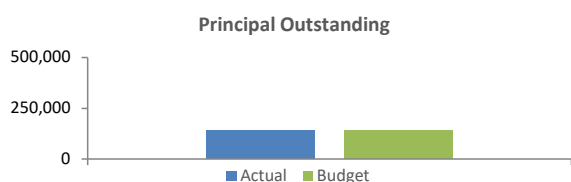
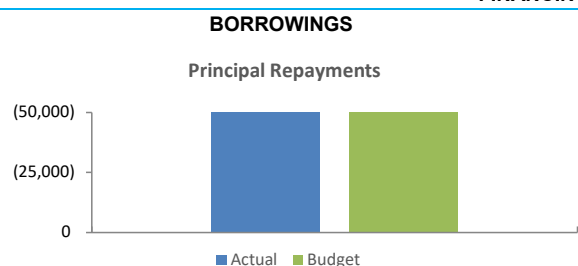
OPERATING ACTIVITIES



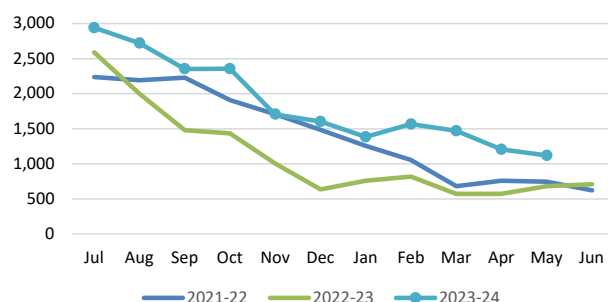
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Float	Cash and cash equivalents	100	0	100	0			On Hand
Municipal Fund	Cash and cash equivalents	933,101	781,945	1,715,046	0	NAB	4.35%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	62,688	62,688	0	NAB	4.80%	June 2024
Reserve Fund	Financial assets at amortised cost	0	1,079,710	1,079,710	0	NAB	5.11%	August 2024
Trust Fund	Cash and cash equivalents	0	1	1	1	NAB	4.10%	Chq A/C
Total		933,201	1,924,344	2,857,545	1			
Comprising								
Cash and cash equivalents		933,201	844,634	1,777,835	1			
Financial assets at amortised cost		0	1,079,710	1,079,710	0			
		933,201	1,924,344	2,857,545	1			

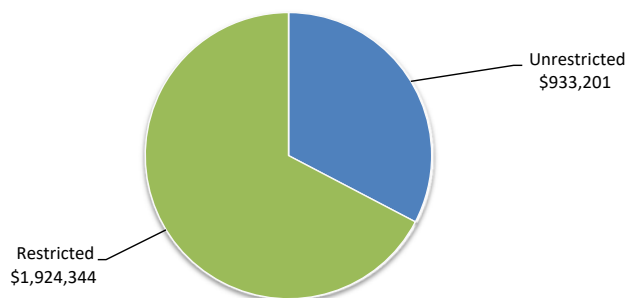
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2024

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfer s In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation										
Reserve account - aged person units	12,859	532	1,000	0	14,391	15,217	33	0	0	15,250
Restricted by Council										
Reserve account - employee entitlement	77,063	2,776	0	0	79,839	79,212	171	0	0	79,383
Reserve account - plant	275,869	18,372	22	(258,265)	35,998	524,627	1,130	0	0	525,757
Reserve account - recreation	13,263	112	0	0	13,375	13,633	29	0	0	13,662
Reserve account - building and land	71,080	9,851	0	0	80,931	323,061	696	0	0	323,757
Reserve account - environmental	19,734	709	0	0	20,443	25,649	55	0	0	25,704
Reserve account - land development	7,020	0	0	0	7,020	7,216	16	0	0	7,232
Reserve account - TRC/PO/NAB building	22,351	807	0	0	23,158	22,974	50	0	0	23,024
Reserve account - insurance	43,481	838	0	0	44,319	44,693	96	0	0	44,789
Reserve account - economic development & marketing	20,534	373	0	0	20,907	21,107	45	0	0	21,152
Reserve account - Mingenew day care centre redevelopment	25,688	904	37,000	0	63,592	25,688	0	37,000	0	62,688
Reserve account - community infrastructure fund contribution	0	0	50,000	0	50,000	0	0	0	0	0
	588,942	35,274	88,022	(258,265)	453,973	1,103,077	2,321	37,000	0	1,142,398

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Land - freehold land	52,000	52,000	0	(52,000)
Buildings - non-specialised	1,129,883	969,878	140,243	(829,635)
Buildings - specialised	843,786	726,286	396,131	(330,155)
Plant and equipment	188,000	188,000	187,863	(137)
Acquisition of property, plant and equipment	2,213,669	1,936,164	724,237	(1,211,927)
Infrastructure - roads	1,410,833	1,324,165	1,298,024	(26,141)
Infrastructure - drainage	15,000	15,000	0	(15,000)
Infrastructure - bridges	533,333	533,333	533,333	0
Infrastructure - parks & ovals	350,000	350,000	36,038	(313,962)
Infrastructure - other	105,000	95,839	5,600	(90,239)
Acquisition of infrastructure	2,414,166	2,318,337	1,872,995	(2,869,196)
Total capital acquisitions	4,627,835	4,254,501	2,597,232	(4,081,123)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,764,268	2,594,835	1,991,594	(603,241)
Lease liabilities	15,000	0	0	0
Other (disposals & C/Fwd)	34,000	34,000	130,547	96,547
Reserve accounts				
Reserve account - plant	258,265	148,000	0	(148,000)
Contribution - operations	556,302	1,477,666	475,091	(1,002,575)
Capital funding total	4,627,835	4,254,501	2,597,232	(1,657,269)

SIGNIFICANT ACCOUNTING POLICIES

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

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.

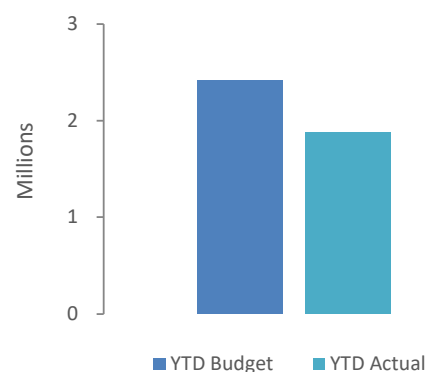
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

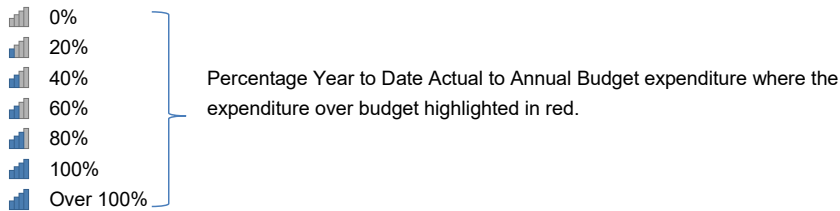
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



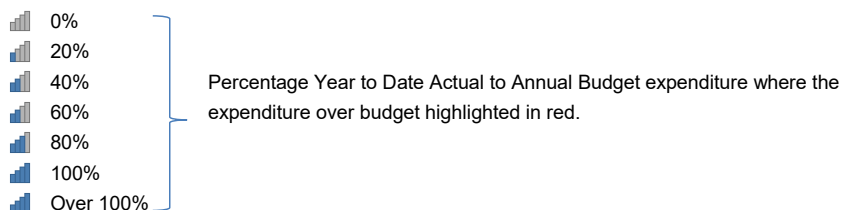
Level of completion indicator, please see table at the end of this note for further detail.

		Amended		Variance
Account Description		Budget	YTD Budget	(Under)/Over
		\$	\$	\$
Land - freehold				
LC999	Community Housing Project - Land Purchase (Budget Only)	52,000	52,000	0
Land - freehold Total		52,000	52,000	0
Buildings - non-specialised				
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	1,000,000	849,995	53,151
BC005	23 Field Street (Lot 5) - Residence - Building (Capital)	15,000	15,000	13,025
BC451	45 King Street (Lot 9) - Unit 1 - Building (Capital)	5,000	5,000	2,655
BC452	45 King Street (Lot 9) - Unit 2 - Building (Capital)	5,000	5,000	0
BC453	45 King Street (Lot 9) - Unit 3 - Building (Capital)	5,000	5,000	0
BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	16,870	16,870	16,870
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	22,238	22,238	22,238
BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	17,277	17,277	17,277
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	3,498	3,498	3,498
BC054	54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	10,000	0
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	30,000	20,000	11,529
Building - non-specialised Total		1,129,883	969,878	140,243
Buildings - specialised				
BC500	Public Conveniences - Building (Capital)	10,000	10,000	9,024
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	372,500	372,500	375,821
BC098	Recreation Centre - Building (Capital)	455,000	337,500	5,000
BC016	16 Midlands Road - Railway Station - Building (Capital)	6,286	6,286	6,286
Building - specialised Total		843,786	726,286	396,131
Plant & equipment				
PE4650	Skid Steer - MI4650 - Capital	98,000	98,000	98,948
PE999	Sundry Plant Purchases - Capital	90,000	90,000	88,915
Plant & equipment Total		188,000	188,000	187,863
Infrastructure - roads				
RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	237,833	237,833	112,646
RC018	Strawberry North East Road (Capital)			101,280
RC007	Burma Road (Capital)			11,366
RC997	Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	173,332	269,610
RC003	Coalseam Road (Capital)			1,423
RC005	Yandanooka Melara Road (Capital)			21,779
RC011	Mooriary Road (Capital)			35,216
RC012	Yandanooka West Road (Capital)			15,449
RC014	Yandanooka South Road (Capital)			10,014
RC015	Morawa - Yandanooka Road (Capital)			8,310
RC016	Tip Road (Capital)			616
RC018	Strawberry North East Road (Capital)			114,155
RC025	Telara Road (Capital)			19,770
RC030	Moffett Road (Capital)			1,359
RC079	Mingenew Hill Look-out Road (Capital)			1,620
RC088	Depot Hill North Road (Capital)			39,899
RC999	Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	13,000	13,000	0
RRG003	Coalseam Road (RRG)	450,000	450,000	456,270
RRG503	Coalseam Road (RRG) - SLK 20.00 to 23.57	450,000	450,000	459,498
Infrastructure - roads Total		1,410,833	1,324,165	1,298,024

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators

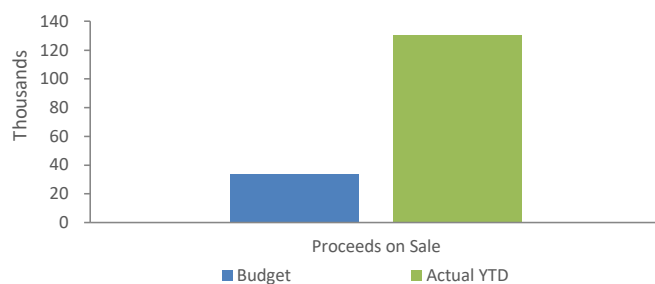


Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Amended		Variance (Under)/Over
		Budget	YTD Budget	
		\$	\$	\$
Infrastructure - drainage				
DC002	Yandanooka North East Road - Drainage Capital	15,000	15,000	0
Infrastructure - drainage Total		15,000	15,000	0
Infrastructure - bridges				
BR0833	Yarragadee - Mingenew - Mullewa Road - Bridge (Capital)	533,333	533,333	0
Infrastructure - bridges Total		533,333	533,333	0
Infrastructure - parks & gardens				
PC012	Mingenew Spring - (Capital)	100,000	100,000	16,390
PC025	Community Garden (Capital)	20,000	20,000	4,104
PC026	Rec Centre - Parks & Gardens Infrastructure (Capital)	30,000	30,000	0
PC027	Water Park (Capital)	150,000	150,000	1,500
PC028	Town Landscaping (Capital)	50,000	50,000	14,044
Infrastructure - parks & gardens Total		350,000	350,000	36,038
Infrastructure - other				
OC002	Mingenew Hill Walk Trail (Capital)	55,000	45,839	3,800
OC012	Cenotaph Upgrade (War Memorial) (Capital)	20,000	20,000	1,800
OC013	Digital Information Sign	30,000	30,000	0
Infrastructure - other Total		105,000	95,839	5,600
		4,627,835	4,254,501	2,597,232
				1,657,269

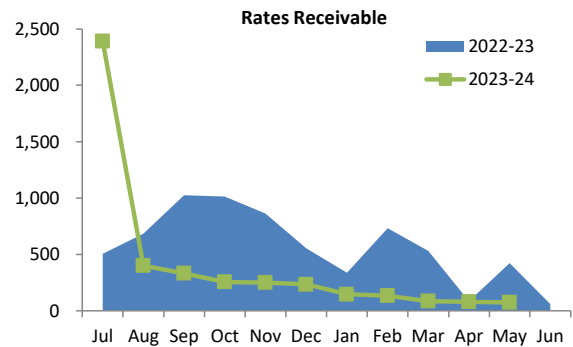
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Water Truck - MI255	6,419	5,000	0	(1,419)	6,186	6,364	178	0
	Skid Steer - MI4650	2,576	20,000	17,424	0			0	0
	MetroCount - RoadPd VT 5900	3,526	6,000	2,474	0	3,527	6,000	2,473	0
	Triton Ute - 1HVA101 (MI599)	1,471	500	0	(971)			0	0
	Triton Ute - MI599	1,524	2,500	976	0			0	0
	Kyocera Copier	1,088	0	0	(1,088)			0	0
	Triton Ute - MI372	0	0	0	0	0	3,818	3,818	0
	Western Karjini Caravan	0	0	0	0	26,320	19,364	0	(6,956)
	Coromal Appeal Caravan	0	0	0	0	28,063	28,864	801	0
	Windsor Genesis Caravan	0	0	0	0	26,645	29,773	3,128	0
	Supreme Classic Caravan	0	0	0	0	35,093	36,364	1,271	0
		16,604	34,000	20,874	(3,478)	125,833	130,547	11,670	(6,956)



7 RECEIVABLES

Rates receivable	30 June 2023	31 May 2024
	\$	\$
Opening arrears previous years	39,714	57,681
Levied this year	2,340,269	2,372,994
Less - collections to date	(2,322,280)	(2,355,773)
Gross rates collectable	57,703	74,902
Allowance for impairment of rates receivable	(22)	0
Net rates collectable	57,681	74,902
% Collected	97.6%	96.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(375)	17,280	3,695	369	121	21,090
Percentage	(1.8%)	81.9%	17.5%	1.7%	0.6%	
Balance per trial balance						
Trade receivables						16,612
GST receivable						10,770
Allowance for credit losses of trade receivables						(22)
Total receivables general outstanding						27,360
Amounts shown above include GST (where applicable)						

KEY INFORMATION

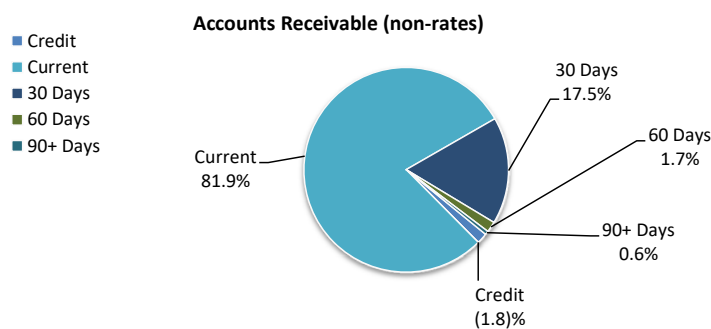
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 May 2024
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	563,254	516,456	0	1,079,710
Inventory				
Fuel	8,808	54,536	(55,013)	8,331
Other assets				
Prepayments	5,200	5,200	(556)	9,844
Accrued income	429,374	0	(322,263)	107,111
Total other current assets	1,006,636	576,192	(377,832)	1,204,996

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other 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.

Inventory

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.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Percentage	0.0%	0.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	(Sundry creditors \$0 + ESL creditors \$208 + Payroll creditors \$0)					208
Accrued salaries and wages						(61)
ATO liabilities						27,157
Receipts in advance						1,000
Other payables - bonds held						18,223
Prepaid rates						3,205
Accrued expenses						13,695
Total payables general outstanding						63,427
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed	Revenue	Revenue	Reassessed	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Mingenew	0.155660	132	1,186,016	184,162	0	184,162	184,615	2,436	187,051
Yandanooka	0.155660	1	8,892	1,384	0	1,384	1,384	0	1,384
Commercial	0.155660	17	555,472	86,465	0	86,465	86,465	0	86,465
Industrial	0.155660	1	12,480	1,943	0	1,943	1,943	1,150	3,093
Unimproved value									
Rural	0.009676	111	204,021,000	1,975,143	15,000	1,990,143	1,974,107	(1,795)	1,972,312
Mining	0.009676	0	0	0	0	0	0	0	0
Sub-Total		262	205,783,860	2,249,097	15,000	2,264,097	2,248,514	1,791	2,250,305
Minimum payment	Minimum Payment \$								
Gross rental value									
Mingenew	840	66	27,340	55,440	0	55,440	55,440	1,276	56,716
Yandanooka	840	1	4,992	840	0	840	840		840
Commercial	840	10	11,160	8,400	0	8,400	8,400		8,400
Industrial	840	3	2,786	2,520	0	2,520	2,520	(938)	1,582
Unimproved value									
Rural	1,263	21	1,038,700	26,523	0	26,523	26,523		26,523
Mining	1,263	22	129,789	27,786	0	27,786	27,786	1,923	29,709
Sub-total		123	1,214,767	121,509	0	121,509	121,509	2,261	123,770
Concession						(1,112)			(1,081)
Amount from general rates						2,384,494			2,372,994
Ex-gratia rates						62,537			62,853
Total general rates						2,447,031			2,435,847

11 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader	146	197,168			(55,774)	(55,773)	141,394	141,395	(1,707)	(1,463)
Total		197,168	0	0	(55,774)	(55,773)	141,394	141,395	(1,707)	(1,463)
Current borrowings		55,773					0			
Non-current borrowings		141,395					141,394			
		197,168					141,394			

All debenture repayments were financed by general purpose revenue.

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Purchase housing	0	0	WATC	Debenture	10				0	

KEY INFORMATION

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.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases		Principal Repayments				Principal Outstanding		Interest Repayments		
Particulars	Lease No.	1 July 2023	New Leases		Repayments		Outstanding		Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier	1	642			(642)	(642)	0	0	(7)	0
Photocopier	3	0	0	15,000	0	(2,545)	0	12,455	0	(705)
Total		642	0	15,000	(642)	(3,187)	0	12,455	(7)	(705)
Current lease liabilities		642					0			
		642					0			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is 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 lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using 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.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		10,600	0	10,000	(10,600)	10,000
Capital grant/contributions liabilities		655,637	0	1,264,260	(1,167,946)	751,952
Total other liabilities		666,237	0	1,274,260	(1,178,546)	761,952
Employee Related Provisions						
Provision for annual leave		75,614	0	0	0	75,614
Provision for long service leave		31,394	0	0	0	31,394
Total Provisions		107,008	0	0	0	107,008
Total other current liabilities		773,245	0	1,274,260	(1,178,546)	868,959

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14 and 15

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed 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
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2024

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	31 May 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	Revenue	\$	Actual
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	18,498	18,498	18,498
Grants Commission - Roads	0	0	0	0	0	20,324	20,324	20,324
DFES - LGGS Operating Grant	0	0	0	0	0	20,517	20,516	24,574
DFES - AWARE program	3,775	0	(3,775)	0	0	7,600	7,600	19,628
DFES - DRFAWA - TC Seroja	0	0	0	0	0	15,000	15,000	1,820
DFES - DRFAWA - Tennis Club Footings	0	0	0	0	0	5,300	5,300	9,066
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0
DLGSCI - Mingenew Hill Design	6,825	0	(6,825)	0	0	6,825	6,825	11,623
Dept Communities - Community Garden	0	10,000	0	10,000	10,000	10,000	10,000	0
MRWA - Street Light Subsidy	0	0	0	0	0	2,700	2,700	2,809
MRWA - Direct Grant	0	0	0	0	0	100,407	100,407	100,407
BBRF - Astrotourism (2022/23 funds)	0	0	0	0	0	9,709	9,709	9,709
	11,600	10,000	(10,600)	11,000	11,000	216,880	216,879	218,457
Contributions								
Autumn Centre	0	0	0	0	0	50	50	50
Terra Mining (Road Contribution)	0	0	0	0	0	50,000	37,500	36,947
Community Contribution - Railway Station	0	0	0	0	0	6,286	6,286	6,286
	0	0	0	0	0	56,336	43,836	43,283
TOTALS	11,600	10,000	(10,600)	11,000	11,000	273,216	260,715	261,740

**SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2024**

INVESTING ACTIVITIES

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2023		(As revenue)	31 May 2024	31 May 2024	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
LRCI Phase 3 - Daycare Centre upgrade	105,560	0	(20,353)	85,207	85,207	150,000	49,945	20,353
Lotterywest - Daycare Centre upgrade	0	0	0	0	0	500,000	0	0
REDS - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0
TBC - Cenotaph upgrade	0	0	0	0	0	10,000	0	0
CSRFF - Tennis Pavilion upgrade	0	86,951	(86,951)	0	0	87,000	87,000	86,951
BBRF - Mingenew Hill (2022/23 funds)	0	0	0	0	0	12,584	12,584	12,584
LRCI Phase 3 - Tennis Pavilion upgrade	0	0	0	0	0	12,500	10,164	0
DRFAWA - Rec Centre upgrade	0	500,000	0	500,000	500,000	455,000	412,320	0
DRFAWA - Shade sails at Rec Centre	0	0	0	0	0	15,000	6,405	0
DRFAWA - Tennis Pavilion upgrade	0	50,000	(50,000)	0	0	50,000	50,000	50,000
DRFAWA - Water Park	0	150,000	0	150,000	150,000	150,000	61,747	0
LRCI Phase 3 - Midlands Road garden (transfer to Victoria Rd beautification)	7,500	0	(7,500)	0	0	0	0	0
LRCI Phase 3 - Victoria Road Beautification	0	7,500	0	7,500	7,500	0	0	0
Regional Road Group	0	240,000	(240,000)	0	0	600,000	600,000	600,000
Roads to Recovery	0	0	0	0	0	206,000	206,000	205,406
Grants Commission - Bridges	542,577	0	(533,333)	9,244	9,244	533,333	533,333	533,333
DRFAWA - Roads Flood Damage	0	0	0	0	0	12,644	12,644	8,965
DRFAWA - Digital Sign	0	0	0	0	0	30,000	30,000	0
RAP - Airstrip upgrade (2022/23 funds)	0	0	0	0	0	29,884	29,884	29,884
LRCI Phase 4 - Resheeting	0	84,064	(84,064)	0	0	140,111	97,123	84,064
LRCI Phase 4 - Priority 1 Wet Grading	0	145,745	(145,745)	0	0	242,903	168,377	145,745
	655,637	1,264,260	(1,167,946)	751,951	751,951	3,386,959	2,367,526	1,777,285

SHIRE OF MINGENOW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2024

INVESTING ACTIVITIES

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	31 May 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Capital contributions								
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0
Community Contributions - Daycare Centre upgrade	0	0	0	0	0	50,000	50,000	37,000
Tennis Club - Pavilion upgrade	0	0	0	0	0	177,309	177,309	177,309
	0	0	0	0	0	377,309	227,309	214,309
TOTALS	655,637	1,264,260	(1,167,946)	751,951	751,951	3,764,268	2,594,835	1,991,594

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2024

16 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Bal
			\$	\$	\$	\$
Budget adoption						
Mulcher and profiler	18210623	Capital expenses			(70,000)	(70,000)
Purchase Skid Steer	18210623	Capital expenses			(98,000)	(168,000)
Transfer from Plant Reserve	18210623	Capital revenue		148,000		(20,000)
Difference between budgeted opening surplus and actual surplus	11160823	Opening surplus(deficit)		346,725		326,725
Interest on reserves	11160823	Operating revenue		25		326,750
Daycare centre grants	11160823	Capital revenue		30,000		356,750
Hall consultants	11160823	Operating expenses			(50,000)	306,750
Admin IT (reduced fibre costs and LTFP costs)	11160823	Operating expenses		40,000		346,750
Road consultants	11160823	Operating expenses		10,000		356,750
Admin office grants	11160823	Capital revenue			(18,000)	338,750
Coalseam Road grant (LRCI)	11160823	Capital revenue		274,000		612,750
Depreciation on adjusted plant purchases	11160823	Non cash item	(16,672)			612,750
Members - Printing & stationery (correction - shown as income)	11160823	Operating expenses			(1,050)	611,700
Profit on sale of assets on adjusted plant sales	11160823	Non cash item	17,424			611,700
Proceeds on sale of assets on adjusted plant sales	11160823	Capital revenue		20,000		631,700
Realisation on disposal of assets on adjusted plant sales	11160823	Non cash item	(20,000)			631,700
Transfer from Plant Reserve to balance budget	11160823	Capital revenue		110,265		741,965
Transfer to reserves adjusted to balance budget	11160823	Capital expenses		28,231		770,196
Financial Assistance Grants received in advance	11160823	Operating revenue			(357,000)	413,196
Financial Assistance Grants received in advance	11160823	Operating revenue			(437,000)	(23,804)
EM Grant for waste site rehab	11160823	Operating revenue		15,000		(8,804)
Waste site rehab	11160823	Operating expenses			(15,000)	(23,804)
Various admin allocations	11160823	Operating expenses		24,506		702
Hockey oval adjustment	11160823	Operating expenses			(702)	0
Write off of repurchased vacant lots	7210224	Operating Expenses			(2,850)	(2,850)
Landgate SLIP subscription	7210224	Operating Expenses			(2,303)	(5,153)
Differential rating assistance	7210224	Operating Expenses			(5,000)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses		7,724		(2,429)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses			(7,724)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses		1,931		(8,222)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses			(1,931)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses		30,511		20,358
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses			(30,511)	(10,153)
Elected members elected unopposed, WAEC software was not required	7210224	Operating Expenses		10,000		(153)
Long Term Financial Plan consultancy	7210224	Operating Expenses			(9,500)	(9,653)
LEMA review completed internally	617210224	Operating Expenses		7,600		(2,053)

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2024

16 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Bal
			\$	\$	\$	\$
Depreciation adjustment - DFES caravans	7210224	Non Cash Item	(23,790)			(2,053)
Public Health Plan delayed carry forward to 2024/25	7210224	Operating Expenses		13,125		11,072
Increased electricity expenses	7210224	Operating Expenses			(2,300)	8,772
Increased water expenses	7210224	Operating Expenses			(2,806)	5,966
Loan not required for the purchase of the Karara houses	7210224	Operating Expenses		19,282		25,248
Improve access to DrumMuster	7210224	Operating Expenses			(1,750)	23,498
Improve access to DrumMuster	7210224	Operating Expenses			(5,000)	18,498
Improve access to DrumMuster	7210224	Operating Expenses	(1,750)			18,498
Improve access to DrumMuster	7210224	Operating Expenses	(1,500)			18,498
Vacant position - cadet and apprentice	7210224	Operating Expenses	4,396			18,498
Urgent repairs to Yandanooka Hall septic	7210224	Operating Expenses			(16,232)	2,266
Vacant position - cadet and apprentice	7210224	Operating Expenses		3,150		5,416
Vacant position - cadet and apprentice	7210224	Operating Expenses	3,750			5,416
Reallocate plant op costs	7210224	Operating Expenses	1,500			5,416
Vacant position - cadet and apprentice	7210224	Operating Expenses		4,000		9,416
Vacant position - cadet and apprentice	7210224	Operating Expenses	5,500			9,416
Additional costs in turf renovations	7210224	Operating Expenses			(4,000)	5,416
Additional costs to bore pump	7210224	Operating Expenses			(4,000)	1,416
Additional costs to bore pump	7210224	Operating Expenses			(4,000)	(2,584)
Vacant position - cadet and apprentice	7210224	Operating Expenses		2,400		(184)
Less costs in turf renovations	7210224	Operating Expenses		4,000		3,816
Vacant position - cadet and apprentice	7210224	Operating Expenses	3,000			3,816
Vacant position - cadet and apprentice	7210224	Operating Expenses		2,400		6,216
Additional costs in turf renovations	7210224	Operating Expenses			(4,000)	2,216
Vacant position - cadet and apprentice	7210224	Operating Expenses	3,000			2,216
Additional costs in expo preparations	7210224	Operating Expenses			(4,500)	(2,284)
Air conditioner replacement at Rec Centre	7210224	Operating Expenses			(5,000)	(7,284)
Depreciation adjustment - buildings	7210224	Non Cash Item	14,226			(7,284)
Depreciation adjustment - infrastructure parks & gardens	7210224	Non Cash Item	(23,993)			(7,284)
Upgrade of fluro fittings	7210224	Operating Expenses			(1,000)	(8,284)
Depreciation adjustment - buildings	7210224	Non Cash Item	(3,259)			(8,284)
Vacant position - cadet and apprentice	7210224	Operating Expenses	5,000			(8,284)
Reallocation of funds for resheeting works before grant funding approval	7210224	Operating Expenses		10,157		1,873
Vacant position - cadet and apprentice	7210224	Operating Expenses	5,000			1,873
Reallocation of funds for resheeting works before grant funding approval	7210224	Operating Expenses	9,837			1,873
Reallocation of funds for resheeting works before grant funding approval	7210224	Operating Expenses	21,728			1,873
EPAR claim expense	627210224	Operating Expenses			(10,000)	(8,127)

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2024

16 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Bal
			\$	\$	\$	\$
Depreciation adjustment - plant & equipment	7210224	Non Cash Item	(1,828)			(8,127)
Depreciation adjustment - infrastructure roads	7210224	Non Cash Item	(290,450)			(8,127)
Depreciation adjustment - infrastructure bridges	7210224	Non Cash Item	(10,746)			(8,127)
Triton & Water Truck disposal	7210224	non Cash Item	(2,390)			(8,127)
Depreciation adjustment - infrastructure airstrip	7210224	Non Cash Item	(13,659)			(8,127)
Air conditioner replacement at MIG	7210224	Operating Expenses			(5,000)	(13,127)
Various consultants expenses - community consultation, liveability precinct plan	7210224	Operating Expenses			(12,000)	(25,127)
Rewire bank building	7210224	Operating Expenses			(2,000)	(27,127)
Vacant positions	7210224	Operating Expenses		14,500		(12,627)
Vacant positions	7210224	Operating Expenses		9,477		(3,150)
Increased workers compensation	7210224	Operating Expenses			(3,164)	(6,314)
Increase travel and accommodation allocation	7210224	Operating Expenses			(4,000)	(10,314)
Reallocate Landgate SLIP subscription	7210224	Operating Expenses		2,303		(8,011)
DP53 write off of debt	7210224	Operating Expenses			(8,035)	(16,046)
Insurance excess for legal expenses	7210224	Operating Expenses			(5,000)	(21,046)
transfer from capital expense	7210224	Operating Expenses			(10,000)	(31,046)
Photocopier disposal	7210224	Non Cash Item	(1,088)			(31,046)
Increased workers compensation	7210224	Operating Expenses			(5,979)	(37,025)
Vacant position - cadet and apprentice	7210224	Operating Expenses		8,500		(28,525)
Vacant position - cadet and apprentice	7210224	Operating Expenses		1,260		(27,265)
Vacant position - cadet and apprentice	7210224	Operating Expenses		6,840		(20,425)
Vacant position - cadet and apprentice	7210224	Operating Expenses		3,825		(16,600)
Vacant position - cadet and apprentice	7210224	Operating Expenses		8,500		(8,100)
Vacant position - cadet and apprentice	7210224	Operating Expenses		4,950		(3,150)
Vacant position - cadet and apprentice	7210224	Operating Expenses	(27,896)			(3,150)
Depreciation adjustment - plant & equipment	7210224	Non Cash Item	(19,173)			(3,150)
Adjustment to 2023/24 Financial Assistance General Purpose Grant	7210224	Operating Revenue		18,498		15,348
Adjustment to 2023/24 Financial Assistance Road Grant	7210224	Operating Revenue		20,324		35,672
Increase in LG House Trust valuation	7210224	Non Cash Item	1,261			35,672
Interest on Municipal Fund	7210224	Operating Revenue		52,700		88,372
LGIS Member Contribution is not available this financial year	7210224	Operating Revenue			(6,000)	82,372
Unsuccessful grant applications - \$400K Fire Shed, \$326,100 - Fire Truck	7210224	Capital Revenue			(726,100)	(643,728)
Reallocating to correct IE code - State Government	7210224	Capital Revenue		650,000		6,272
Reallocating to correct IE code - Federal Government	7210224	Capital Revenue			(500,000)	(493,728)
Reallocating to correct IE code - Capital Contribution	7210224	Capital Revenue			(150,000)	(643,728)
2 units being used to house staff	7210224	Operating Revenue		9,922		(633,806)
Karara houses lease expired and 2 units are being used to house staff	637210224	Operating Revenue			(28,255)	(662,061)

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2024

16 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Bal
			\$	\$	\$	\$
Disaster Recovery (TC Seroja) re removal of footings at tennis clubhouse	7210224	Operating Revenue		5,300		(656,761)
Design of Mingenew Hill walking trail - DLGSCI funding	7210224	Operating Revenue		6,825		(649,936)
LRCI Phase 4 - Mingenew Spring reallocated to Road works	7210224	Capital Revenue			(80,000)	(729,936)
LRCI Phase 4 - Mingenew Hill reallocated to Road works	7210224	Capital Revenue			(30,000)	(759,936)
LRCI Phase 3 - Tennis Club remaining amount as at 30/6/23 was \$12,500	7210224	Capital Revenue			(31,500)	(791,436)
BBRF Grant - Mingenew Hill payment from 2022/23 project	7210224	Capital Revenue		12,584		(778,852)
Successful Community Garden Grant	7210224	Capital Revenue		10,000		(768,852)
Actual capital revenue from Tennis Club	7210224	Capital Revenue			(6,691)	(775,543)
Transfer funds from Bonds & Deposits Held - Railway Station Project	7210224	Operating Revenue		6,286		(769,257)
Reallocating to correct IE code - State Government	7210224	Capital Revenue	(274,000)			(769,257)
Reallocating to correct IE code - Federal Government	7210224	Capital Revenue	274,000			(769,257)
LRCI Phase 4 - roadworks reallocated from Mingenew Spring and Mingenew Hill	7210224	Capital Revenue		109,014		(660,243)
1/3 of grant (shire's portion)	7210224	Capital Revenue			(266,667)	(926,910)
EPAR claim from 2022/23	7210224	Capital Revenue		12,644		(914,266)
Terra Mining Community Infrastructure Fund Contribution	7210224	Operating Revenue		50,000		(864,266)
Refund of land purchase for road intersection & retain funds for incomplete works	7210224	Operating Revenue		28,198		(836,068)
Additional direct road grant	7210224	Operating Revenue		6,407		(829,661)
Traffic Counter & Triton ute disposal	7210224	Non Cash Item	(18,300)			(829,661)
Final RAP Airstrip grant payment from 2022/23 project	7210224	Capital Revenue		29,884		(799,777)
Final BBRF Astrotourism grant payment from 2022/23 project	7210224	Operating Revenue		9,709		(790,068)
Additional standpipe income	7210224	Operating Revenue		5,000		(785,068)
Unsuccessful grant application - Fire Shed	7210224	Capital Expenses		400,000		(385,068)
Unsuccessful grant application - Replacement Fire Truck	7210224	Capital Expenses		450,000		64,932
Transfer community donations for day care centre upgrade to reserve account	7210224	Capital Expenses			(37,000)	27,932
Karara house not being purchased	7210224	Capital Expenses		50,000		77,932
Karara house not being purchased	7210224	Capital Expenses		50,000		127,932
Karara house not being purchased	7210224	Capital Expenses		150,000		277,932
Karara house not being purchased	7210224	Capital Expenses		150,000		427,932
Loan not required for the purchase of the Karara houses	7210224	Capital Expenses		31,630		459,562
Additional costs in renovation	7210224	Capital Expenses			(1,870)	457,692
Additional costs in renovation	7210224	Capital Expenses			(2,238)	455,454
Additional costs in renovation	7210224	Capital Expenses			(2,277)	453,177
Less costs in renovation	7210224	Capital Expenses		1,502		454,679
Refurbish public toilet between admin and hall	7210224	Capital Expenses			(10,000)	444,679
Adjust expenditure to the reduced revenue	7210224	Capital Expenses		27,500		472,179
Matching grant contribution for community garden	7210224	Capital Expenses			(10,000)	462,179
Increase allocation for shade sails at Rec Centre	647210224	Capital Expenses			(15,000)	447,179

**SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2024**

16 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Bal
			\$	\$	\$	\$
Payment of retention funds for Railway Station upgrade	7210224	Capital Expenses			(6,286)	440,893
Reallocation of funds for resheeting works before grant funding approval	7210224	Capital Expenses			(10,157)	430,736
Increase expenditure to fully expend LRCI Phase 4 grant	7210224	Capital Expenses			(6,111)	424,625
Reallocation of funds for resheeting works before grant funding approval	7210224	Capital Expenses	(9,837)			424,625
Reallocation of funds for resheeting works before grant funding approval	7210224	Capital Expenses	(21,728)			424,625
1/3 contribution to bridge	7210224	Capital Expenses		266,667		691,292
Transfer Terra Mining contribution to reserve fund	7210224	Capital Expenses			(50,000)	641,292
transfer to operating expense	7210224	Capital Expenses		10,000		651,292
Unsuccessful grant application - Fire Truck not being disposed	7210224	Capital Revenue			(123,900)	527,392
Unsuccessful grant application - Fire Truck not being disposed	7210224	Capital Revenue	123,900			527,392
Loan not required for the purchase of the Karara houses	7210224	Capital Revenue			(400,000)	127,392
Water truck, Traffic Counter & Triton ute disposal	7210224	Capital Revenue			(16,000)	111,392
Water truck, Traffic Counter & Triton ute disposal	7210224	Non Cash Item	16,000			111,392
				3,853,781	(3,742,389)	111,392

List of Payments for the period 1 April to 31 May 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT17738	04/04/2024	FIVE STAR BUSINESS & COMMUNICATIONS	Kyocera billing for March 2024	-\$25.17	
EFT17739	04/04/2024	AUSTRALIA POST	Postage for the period of March 2024	-\$91.79	
EFT17740	04/04/2024	AMPAC	Outstanding rates recovery costs for February 2024	-\$55.00	
EFT17741	04/04/2024	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Blades, wheels and wheel nuts for MI4541 ZTrak mower and blades for Z335E mower.	-\$1,345.14	
EFT17743	04/04/2024	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-\$48.85	
EFT17744	04/04/2024	BREEZE CONNECT PTY LTD	Phone services for the period of March 2024	-\$252.97	
EFT17745	04/04/2024	BL'S BOBCAT AND MECHANICAL SERVICES	MI027 Investigate fault in Cat Truck	-\$352.00	
EFT17746	04/04/2024	TEAM GLOBAL EXPRESS	Freight for toner delivery	-\$34.32	
EFT17747	04/04/2024	CLEANAWAY	Admin and Management Charges - March 2024	-\$11,740.53	
EFT17748	04/04/2024	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$818.19	
EFT17749	04/04/2024	DELTA CLEANING SERVICES GERALDTON	Vacate carpet clean & travel (transition of lease from Silver Chain to WACHS) - 34 William Street	-\$484.00	
EFT17750	04/04/2024	LANDGATE	Rural UV's Chargeable - 25/11/23 - 16/02/24	-\$122.10	
EFT17751	04/04/2024	DONGARA IGA	Refreshments for council meeting and staff BBQ - March 2024	-\$76.77	
EFT17752	04/04/2024	DEPARTMENT OF FIRE AND EMERGENCY SERVICES (DFES)	Refund of Aware 2223-003 grant	-\$600.00	
EFT17753	04/04/2024	GRACE FANNING	Payroll Deductions/Contributions	-\$747.61	
EFT17754	04/04/2024	GH COUNTRY COURIERS	Community pharmacy assistance - 21/03/24	-\$95.04	
EFT17755	04/04/2024	C & J LUCKEN TRANSPORT	Bond refund for hire of cool room 23/03/24	-\$220.00	
EFT17756	04/04/2024	LATERAL ASPECT	Retainer Services - Marketing - January 2024	-\$9,166.66	
EFT17757	04/04/2024	LA3 PTY LTD	Hall assessment and options report RFQ 02 23-24 - Variation	-\$5,940.00	
EFT17758	04/04/2024	LGRCEU WA	Payroll Deductions/Contributions	-\$22.00	
EFT17759	04/04/2024	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for Seniors activities, Admin, Council meetings and Staff BBQ	-\$386.41	
EFT17760	04/04/2024	NORTH MIDLANDS ELECTRICAL PTY LTD	Materials and labour to install 32 Amp circuit and 10Amp Power points - 25 Shenton Street	-\$3,548.28	
EFT17761	04/04/2024	OCEAN AIR	Inspect and repair 2 AC cassette units - reported as inoperable [Mingenew Sports Club]	-\$539.00	
EFT17763	04/04/2024	PEST A KILL WA	Exterra renewal 27/04/24 to 27/04/25 - 23 Field Street	-\$660.00	
EFT17764	04/04/2024	QUANTUM SURVEYS	Drone site survey for report and future planning	-\$7,403.00	
EFT17765	04/04/2024	RAMSAY CONSTRUCTIONS PTY LTD	Environmental Health Services for March 2024	-\$1,543.63	
EFT17766	04/04/2024	STEEL-LINE GARAGE DOORS (WA) PTY LTD	Roller doors - 23 Field Street	-\$1,988.80	
EFT17767	04/04/2024	DAMSTRA TECHNOLOGY PTY LTD	Annual subscription and usage charges - March 2024	-\$600.60	
EFT17768	04/04/2024	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services - 7, 14 & 21 March 2024	-\$940.50	
EFT17769	18/04/2024	ABCO	Cleaning supplies for Rec centre, Autumn centre, Turf bar, Public toilets and street refuse collection	-\$1,323.63	

Chq/EFT	Date	Name	Description	Amount	Total
EFT17770	18/04/2024	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of March 2024	-\$301.40	
EFT17771	18/04/2024	BUNNINGS GERALDTON	Painting tape for safety delineation at the depot, Flower seeds for Mingenew Spring, Bakery/MIG Garden and Cecil Newton Precinct	-\$141.20	
EFT17772	18/04/2024	MOORE AUSTRALIA (WA)	LG Rates Comparison Report 2023-24	-\$990.00	
EFT17773	18/04/2024	TEAM GLOBAL EXPRESS	Freight for Peruzzo Panther mower parts	-\$33.01	
EFT17774	18/04/2024	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$818.19	
EFT17775	18/04/2024	CLEANPAK TOTAL SOLUTIONS	Bin liners for street refuse collection and toilet paper for public toilets	-\$416.95	
EFT17776	18/04/2024	BARBARA CARTER	Lunches and Kitchen hire for Seniors Activities 8/03/24 & 22/03/24	-\$300.00	
EFT17777	18/04/2024	GRACE FANNING	Payroll Deductions/Contributions	-\$747.61	
EFT17778	18/04/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance - 4/04/24	-\$126.72	
EFT17779	18/04/2024	INFINITUM TECHNOLOGIES	4 x Lenovo Thinkpad L15 Gen 4, 4 x Lenovo Thinkpad Docks, 2 x Lenovo Thinkcentre M70Q-3	-\$10,643.60	
EFT17780	18/04/2024	LATERAL ASPECT	Production, TV campaign and Social Media Spend - Mingenew Races - March 2024	-\$1,520.20	
EFT17781	18/04/2024	LGRCEU WA	Payroll Deductions/Contributions	-\$22.00	
EFT17782	18/04/2024	MIDWEST TURF SUPPLIES	Wetter, fertiliser and lawn seed for main oval	-\$5,112.50	
EFT17783	18/04/2024	GERALDTON TOYOTA	1MI Toyota Prado - Replacement of rear licence plate holder and trim (Insurance Claim)	-\$1,389.26	
EFT17784	18/04/2024	MIDWEST SOLAR & WATER WA	Refurbishment of Admin public toilets	-\$10,858.20	
EFT17785	18/04/2024	NORTH MIDLANDS ELECTRICAL PTY LTD	RCD and smoke alarm testing - Council residences; Electrical repairs 23 Field St.	-\$3,195.28	
EFT17786	18/04/2024	OFFICEWORKS	Stationery supplies; iPhone 15 screen protector, iPhone 15 cover, laser presenter, water for admin and depot	-\$815.42	
EFT17787	18/04/2024	PEMCO DIESEL PTY LTD	MI027 Cat Truck - Brake boosters	-\$124.80	
EFT17788	18/04/2024	QUEST INNALOO	Accommodation for TRELIS training in April - Staff	-\$905.00	
EFT17789	18/04/2024	JACK SMITH	Reimbursement of travel and meal costs incurred for DOT training	-\$812.71	
EFT17790	18/04/2024	TELSTRA LIMITED	Phone services - 22/03/24 to 21/04/24	-\$644.86	
EFT17791	18/04/2024	TOTAL TOILETS (SP & KA GILBERT TRADING AS)	Septic pump out for races	-\$4,117.96	
EFT17792	18/04/2024	DAMSTRA TECHNOLOGY PTY LTD	Subscription and usage charges for December 2023	-\$398.20	
EFT17793	18/04/2024	WESTRAC PTY LTD	CAT 242D3 Skid steer loader with auger, mulcher and profiler attachments.	-\$178,731.30	
EFT17794	18/04/2024	MARY ELIZABETH YEWERS	Bond refund for planning approval (OPA214994) Lot 301 Pintharuka West.	-\$1,000.00	
EFT17795	03/05/2024	FIVE STAR BUSINESS & COMMUNICATIONS	Kyocera billing for April 2024	-\$180.73	
EFT17796	03/05/2024	AUSTRALIA POST	Postage for the period of April 2024	-\$92.20	
EFT17797	03/05/2024	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-\$47.28	
EFT17798	03/05/2024	BULLIVANTS PTY LTD	Lifting equipment inspection 05/02/24	-\$1,233.58	

Chq/EFT	Date	Name	Description	Amount	Total
EFT17799	03/05/2024	BEATTS EDITING	Communications for Mineral Resources DA and Councillor Media Training	-\$1,980.00	
EFT17800	03/05/2024	BREEZE CONNECT PTY LTD	Phone services for the period of April 2024	-\$252.97	
EFT17801	03/05/2024	BELINDA JANE BAGSHAW	Meeting attendance fee for independent member of Audit & Risk Committee 13/03/24	-\$125.00	
EFT17802	03/05/2024	CLEANAWAY	Management and admin charges for April 2024	-\$8,144.94	
EFT17803	03/05/2024	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$818.19	
EFT17804	03/05/2024	BARBARA CARTER	Lunches and kitchen hire for seniors activities 8/04/24 & 22/04/24	-\$300.00	
EFT17805	03/05/2024	DELTA CLEANING SERVICES GERALDTON	Pre-season cleaning of carpets, windows and parquetry floor at Rec Centre	-\$1,197.94	
EFT17806	03/05/2024	LANDGATE	Copy of Transfer of Land Document	-\$30.50	
EFT17807	03/05/2024	DONGARA IGA	Council meeting refreshments - April 2024	-\$113.00	
EFT17808	03/05/2024	ELDERS LIMITED	Droppers for marking pegging road offsets - Strawberry NE Rd	-\$220.00	
EFT17809	03/05/2024	GRACE FANNING	Payroll Deductions/Contributions	-\$747.61	
EFT17810	03/05/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance - 18/04/24	-\$95.04	
EFT17811	03/05/2024	INFINITUM TECHNOLOGIES	Managed Service Agreement - 18/04/24 to 17/05/24	-\$4,415.85	
EFT17812	03/05/2024	KENNETH ROY JONES	Bond refund for Hire of Rec Centre - 12/04/24	-\$231.00	
EFT17813	03/05/2024	LATERAL ASPECT	Retainer Services & Social Media Stargazing - April 2024	-\$6,700.83	
EFT17814	03/05/2024	LGRCEU WA	Payroll Deductions/Contributions	-\$22.00	
EFT17815	03/05/2024	GERALDTON TOYOTA	90,000km Service - 177MI	-\$620.51	
EFT17816	03/05/2024	MINGENEW MIDWEST EXPO	Home & Living Pavilion Large Site 5x5 - Expo 2024	-\$863.50	
EFT17817	03/05/2024	MINGENEW HORSE AND PONY CLUB	Catering for Council meetings 20/03/24 and 18/04/24	-\$420.00	
EFT17818	03/05/2024	OCEAN AIR	Tested Cool Room Fault at Recreation Centre	-\$165.00	
EFT17820	03/05/2024	PEMCO DIESEL PTY LTD	P029 Fuso Canter - Vehicle service 48,106km	-\$2,123.56	
EFT17821	03/05/2024	RAMSAY CONSTRUCTIONS PTY LTD	Environmental Health Services for April 2024	-\$844.34	
EFT17822	03/05/2024	SLATER-GARTRELL SPORTS	Line marking paint - Mingenew Expo, Rec Centre main oval & Hockey oval	-\$2,871.00	
EFT17823	03/05/2024	TELSTRA LIMITED	Phone Services for the period 22/04/24 to 21/05/24	-\$423.57	
EFT17824	03/05/2024	TUDOR HOUSE (WA) PTY LTD	Australian National Flag - Printed on knitted polyester, 1800mm x 900mm - Admin/Fire Shed/ANZAC	-\$285.00	
EFT17825	03/05/2024	T-QUIP	P100 Panther - Roller bracket	-\$161.50	
EFT17826	03/05/2024	WESTRAC PTY LTD	Hydraulic connections for skid steer MI4650	-\$390.01	
EFT17827	03/05/2024	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services - April 2024	-\$1,358.50	
EFT17828	16/05/2024	AFGRI EQUIPMENT AUSTRALIA PTY LTD	MI400 JD Tractor - 500HR Service	-\$2,080.39	
EFT17829	16/05/2024	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of April 2024	-\$208.12	
EFT17830	16/05/2024	BLACKWOODS	Carton of Grease, Cooler Jug and Insect repellent	-\$332.02	
EFT17831	16/05/2024	CLEANAWAY	Domestic refuse collection - April 2024	-\$2,758.01	
EFT17832	16/05/2024	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$409.10	

Chq/EFT	Date	Name	Description	Amount	Total
EFT17833	16/05/2024	LANDGATE	Rural UV General Revaluation 2023/24	-\$3,198.15	
EFT17834	16/05/2024	DAZ FAB ENGINEERING	Vibrating Roller - Weld up the guide mounts for the front roller	-\$220.00	
EFT17835	16/05/2024	ELDERS LIMITED	Grass seed for race track	-\$6,215.00	
EFT17836	16/05/2024	GRACE FANNING	Payroll Deductions/Contributions	-\$747.61	
EFT17837	16/05/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance 2/05/24	-\$63.36	
EFT17838	16/05/2024	GREAT SOUTHERN FUEL SUPPLIES	Replacement fuel cards for MI108 - Triton Ute and MI384 - Fire Truck	-\$5.50	
EFT17839	16/05/2024	INFINITUM TECHNOLOGIES	Managed service agreement - 01/05/24 to 17/06/24	-\$4,472.40	
EFT17840	16/05/2024	LA3 PTY LTD	Mingenew Springs Master Plan - Landscape architect meeting, travel and accommodation	-\$4,950.00	
EFT17841	16/05/2024	LGRCEU WA	Payroll Deductions/Contributions	-\$22.00	
EFT17842	16/05/2024	MCLEODS	Legal Advice - resource sector use of road reserves for exploration. Approvals process	-\$3,520.00	
EFT17843	16/05/2024	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshment for senior activities, council meeting, admin, staff BBQ and Anzac Day event for April 2024	-\$1,116.89	
EFT17844	16/05/2024	NORTH MIDLANDS ELECTRICAL PTY LTD	Replace smoke alarm APU6, Replace cord on deep fryer Rec Centre canteen and repair data point Admin.	-\$497.75	
EFT17845	16/05/2024	SHIRE OF CHAPMAN VALLEY	Planning Services for January to April 2024	-\$4,059.00	
EFT17846	16/05/2024	TELSTRA LIMITED	Phone Services for the period 25/04/24 to 24/05/24	-\$142.05	
EFT17847	16/05/2024	THINK WATER GERALDTON	Water controller decoder module - Rec Centre Main Oval and Race Track	-\$3,365.95	
EFT17848	16/05/2024	TOTAL UNIFORMS	Staff uniform - Depot	-\$305.70	
EFT17849	16/05/2024	WESTRAC PTY LTD	MI541 CAT Grader - Level control harness	-\$662.53	
EFT17850	16/05/2024	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services - 24/04/24 to 8/05/24	-\$627.00	
EFT17851	31/05/2024	FIVE STAR BUSINESS & COMMUNICATIONS	Kyocera billing for May 2024	-\$246.94	
EFT17852	31/05/2024	ABCO	Hand Towels for Public Toilets, Rec Centre, Turf Bar, Yandi Hall, Admin Building & Autumn Centre	-\$1,675.33	
EFT17853	31/05/2024	AFGRI EQUIPMENT AUSTRALIA PTY LTD	MI572 - JD GRADER - PG600 2 sets of cutting edges and bolts	-\$2,607.10	
EFT17854	31/05/2024	ABROLHOS STEEL	Steel 50 X 50 X 6 m Garage for 23 Field St	-\$110.99	
EFT17855	31/05/2024	BUNNINGS GERALDTON	Clothes line and shower head for APU1, Hose and sprinkler for Railway station, Shower rose for 13 Moore St, 3 x Hoses, Seeds for Cecil Newton and Bakery MIG gardens, Steel post for 23 Field Street and Leaf scoop and cultivator for Depot.	-\$402.99	
EFT17856	31/05/2024	BLACKWOODS	Mosquito spray Bushman 12 cans	-\$238.79	
EFT17857	31/05/2024	BULLIVANTS PTY LTD	Lifting equipment testing and tagging	-\$1,363.87	
EFT17858	31/05/2024	TEAM GLOBAL EXPRESS	Freight for toner cartridges	-\$34.97	
EFT17859	31/05/2024	BARBARA CARTER	Kitchen hire and lunches for Seniors Activities - 6/05/24 & 20/05/24	-\$300.00	
EFT17860	31/05/2024	CONNECT HEARING	Baseline hearing test for new employee	-\$99.00	
EFT17861	31/05/2024	LANDGATE	Gross rental valuations minimum charge 02/03/24 to 29/03/24	-\$74.15	
EFT17862	31/05/2024	GRACE FANNING	Payroll Deductions/Contributions	-\$747.61	

Chq/EFT	Date	Name	Description	Amount	Total
EFT17863	31/05/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance 16/05/24	-\$126.72	
EFT17864	31/05/2024	GERALDTON TROPHY CENTRE	Council meeting name plaques	-\$80.00	
EFT17865	31/05/2024	KLEENHEAT GAS	45kg gas bottle annual service charge - 13 Moore Street	-\$50.05	
EFT17866	31/05/2024	LENANE HOLDINGS	Pad foot roller hire - 13-14 May, mobilization and demobilization plus cleaning - Strawberry NE Road	-\$2,695.00	
EFT17867	31/05/2024	LGRCEU WA	Payroll Deductions/Contributions	-\$22.00	
EFT17868	31/05/2024	TUNCOAT AUSTRALIA PTY LTD	Digga Spreader bar 2100 X 1300 for new Daycare works	-\$1,133.00	
EFT17869	31/05/2024	MINGENEW TYRE SERVICES PTY LTD	M1027 - CAT Truck - Drive tyre	-\$707.30	
EFT17870	31/05/2024	OFFICEWORKS	Stationery supplies	-\$618.59	
EFT17871	31/05/2024	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD	Advertising - Notice of Bush Fire Control Officers 2024 - Midwest Times 15 May 2024	-\$230.25	
EFT17872	31/05/2024	JACK SMITH	Reimbursement of relocation costs as per contract - Admin Staff	-\$1,496.79	
EFT17873	31/05/2024	TELSTRA LIMITED	Satellite Phone Services - 22/05/24 to 21/06/24	-\$55.00	
EFT17874	31/05/2024	THINK WATER GERALDTON	Sprinkler heads for Race Track and Rec Centre main oval, and Watering system equipment for new town landscaping	-\$7,085.15	
EFT17875	31/05/2024	TOTAL UNIFORMS	PPE - Outdoor staff	-\$427.62	
EFT17876	31/05/2024	WALGA	WALGA eLearning subscription - Introduction to Local Government - Admin Staff	-\$242.00	
EFT17877	31/05/2024	WESTRAC PTY LTD	Auger bit and pin for bobcat adapter	-\$870.43	-\$376,533.68
EFT17762	04/04/2024	FUELEX (OILTECH)	Fuel usage for the period of March 2024	-\$16,585.74	
EFT17819	03/05/2024	FUELEX (OILTECH)	Fuel usage for the period 1/04/24 to 30/04/24	-\$11,103.32	-\$27,689.06
DD10732.3	02/04/2024	NODE ONE PTY LTD	Fixed Wireless Services April 2024	-\$190.00	
DD10717.1	02/04/2024	NODE ONE PTY LTD	Fixed Wireless for the Period 26 Mar to 25 Apr inclusive - 25 Shenton St	-\$89.00	
DD10732.2	02/04/2024	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan Repayment - Grader	-\$28,618.68	
DD10700.1	04/04/2024	SYNERGY	Rec Centre electricity for the period 15Feb24 to 12Mar24 inclusive	-\$1,566.42	
DD10730.1	10/04/2024	BEAM	Superannuation contribution & employee deductions for PPE070424	-\$9,252.92	
DD10738.3	15/04/2024	BUSINESS1300 PTY LTD	Live Answering Services April 2024	-\$99.00	
DD10735.1	17/04/2024	AUSTRALIAN TAXATION OFFICE	March BAS	-\$11,915.00	
DD10743.1	23/04/2024	WATER CORPORATION	Various water accounts for the period 7Feb24 to 30Apr24 inclusive	-\$7,303.88	
DD10744.1	23/04/2024	SYNERGY	Various electricity accounts for the period 25Feb24 to 09Apr24	-\$3,642.28	
DD10746.1	24/04/2024	BEAM	Superannuation contribution & employee deductions for PPE210424	-\$9,393.62	
DD10749.1	30/04/2024	NODE ONE PTY LTD	Fixed Wireless for the Period 26Apr to 25May inclusive - 25 Shenton St	-\$89.00	
DD10766.2	01/05/2024	NODE ONE PTY LTD	Fixed Wireless Service May 2024	-\$150.00	
DD10764.1	08/05/2024	BEAM	Superannuation contribution & employee deductions for PPE050524	-\$9,264.96	
DD10779.2	15/05/2024	BUSINESS1300 PTY LTD	Live Answering Services May 2024	-\$99.00	
DD10772.1	20/05/2024	SYNERGY	Various electricity accounts for the period 27Feb24 to 07May24 inclusive	-\$11,341.31	

Chq/EFT	Date	Name	Description	Amount	Total
DD10774.1	20/05/2024	AUSTRALIAN TAXATION OFFICE	April 2024 BAS	-\$11,396.00	
DD10777.1	22/05/2024	BEAM	Superannuation contribution & employee deductions for PPE190524	-\$9,855.97	
DD10784.1	30/05/2024	NODE ONE PTY LTD	Fixed wireless for the period 26 May to 25 June inclusive - 25 Shenton St	-\$89.00	-\$114,356.04
DD10751.3	21/04/2024	BP AUSTRALIA PTY LTD	BP Fuel Purchased March 2024	-\$503.80	
DD10728.1	02/04/2024	NAB BUSINESS VISA	Credit Card Transactions for March 2024	-\$3,868.98	
DD10768.1	01/05/2024	NAB BUSINESS VISA	Credit Card Transactions for April 2024	-\$844.92	
DD10786.1	24/05/2024	BP AUSTRALIA PTY LTD	BP Fuel Purchases April 2024	-\$991.73	
DD10789.1	30/05/2024	NAB BUSINESS VISA	Credit Card Transactions for May 2024	-\$6,059.71	-\$12,269.14
DD10732.1	02/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 27/03/2024	-\$7,550.10	
DD10732.4	04/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 02/04/2024	-\$1,479.75	
DD10732.5	05/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 03/04/2024	-\$77.60	
DD10732.6	08/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 04/04/2024	-\$12,267.05	
DD10732.7	09/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 05/04/2024	-\$37.80	
DD10732.8	10/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 08/04/2024	-\$255.55	
DD10732.9	11/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 09/04/2024	-\$379.45	
DD10738.1	12/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 10/04/2024	-\$100.40	
DD10738.2	15/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 11/04/2024	-\$3,234.10	
DD10738.4	16/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 12/04/2024	-\$2,065.25	
DD10738.5	17/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 15/04/2024	-\$31.10	
DD10738.6	18/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 16/04/2024	-\$140.95	
DD10751.1	19/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 17/04/2024	-\$476.85	
DD10751.2	22/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 18/04/2024	-\$79.00	
DD10751.4	23/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 19/04/2024	-\$79.00	
DD10751.5	24/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 22/04/2024	-\$1,003.55	
DD10751.6	26/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 23/04/2024	-\$375.60	
DD10751.7	29/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 24/04/2024	-\$686.35	
DD10754.1	30/04/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 26/04/2024	-\$541.65	
DD10766.1	01/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 29/04/2024	-\$6,763.25	
DD10766.3	02/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 30/04/2024	-\$856.90	
DD10766.4	03/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 01/05/2024	-\$750.20	
DD10766.5	06/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 02/05/2024	-\$1,828.45	
DD10766.6	08/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 06/05/2024	-\$1,612.45	
DD10766.7	09/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 07/05/2024	-\$4,725.50	
DD10766.8	10/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 08/05/2024	-\$165.75	
DD10766.9	13/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 10/05/2024	-\$1,384.40	
DD10779.1	15/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 13/05/2024	-\$3,384.85	
DD10779.3	16/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 14/05/2024	-\$58.20	
DD10779.4	17/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 15/05/2024	-\$4,254.65	

Chq/EFT	Date	Name	Description	Amount	Total
DD10779.5	21/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 17/05/2024	-\$995.15	
DD10779.6	23/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 21/05/2024	-\$6,192.65	
DD10785.1	29/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 27/05/2024	-\$1,903.90	
DD10785.2	28/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 24/05/2024	-\$242.30	
DD10785.3	27/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 23/05/2024	-\$990.00	
DD10785.4	24/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 22/05/2024	-\$2,011.00	
DD10785.5	30/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 28/05/2024	-\$34.15	
DD10796.1	31/05/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 29/05/2024	-\$1,762.60	-\$70,777.45
			Net Salaries April 2024	-\$74,260.00	
			Net Salaries May 2024	-\$80,188.35	-\$154,448.35
		Total		-\$756,073.72	-\$756,073.72

Card Payments for the period 1 April to 31 May 20224

Payment Number	Date	Name	Description	Amount	Total
EFT17528		FUELEX (OILTECH) Fuel usage March 2024			-\$16,585.74
	1/03/2024		1MI	-\$113.76	
	2/03/2024		MI108	-\$114.69	
	3/03/2024		1MI	-\$212.43	
	5/03/2024		MI027 / Mobile Tank One / MI4541 / MI5005	-\$1,486.62	
	6/03/2024		MI028 / MI029 / MI108 / Mobile Tank One	-\$1,028.85	
	7/03/2024		MI177	-\$77.16	
	8/03/2024		MI027 / Mobile Tank One / Misc Plant - Works	-\$1,577.43	
	9/03/2024		MI108	-\$107.62	
	10/03/2024		MI108	-\$110.60	
	11/03/2024		MI599	-\$134.32	
	12/03/2024		1MI / MI029 / MI278 / Mobile Tank One	-\$2,000.52	
	13/03/2024		MI027 / MI028 / MI5005	-\$844.30	
	14/03/2024		1MI / MI029 / MI177 / MI278 / MI372 / Mobile Tank One / MI196	-\$1,444.52	
	15/03/2024		MI108	-\$112.35	
	16/03/2024		MI108	-\$90.29	
	17/03/2024		1MI	-\$239.04	
	18/03/2024		MI027 / MI177 / Mobile Tank One	-\$584.27	
	19/03/2024		MI108 / MI262	-\$386.49	
	20/03/2024		Mobile Tank One / MI599	-\$698.47	
	21/03/2024		1HVA100 / 1MI / MI028 / MI108 / MI5005 / Mobile Tank Two	-\$1,114.96	
	22/03/2024		MI029 / Mobile Tank One	-\$877.60	
	24/03/2024		1MI / MI108	-\$296.61	
	25/03/2024		MI027 / MI283 / Mobile Tank One	-\$1,688.62	
	26/03/2024		MI108 / Mobile Tank One	-\$890.29	
	28/03/2024		1MI	-\$229.91	
	31/03/2024		MI108	-\$124.02	
EFT17819		FUELEX (OILTECH) Fuel usage April 2024			-\$11,103.32
	2/04/2024		MI177 / Mobile Tank One / MI029 / MI027	-\$2,513.68	
	3/04/2024		1MI / MI599 / MI028	-\$393.01	
	4/04/2024		MI027 / MI5005 / 1MI	-\$1,014.93	
	6/04/2024		MI108	-\$107.45	
	8/04/2024		Mobile Tank One	-\$721.74	
	9/04/2024		MI278 / MI196	-\$95.69	
	10/04/2024		MI177 / MI028	-\$160.13	
	11/04/2024		MI473 / MI108 / MI599 / 1MI	-\$750.46	
	14/04/2024		MI108	-\$103.13	
	15/04/2024		MI278 / MI027 / MI473 / MI029	-\$1,365.48	
	16/04/2024		MI196 / MI4650 / 1MI	-\$420.52	
	17/04/2024		MI177 / MI125 / MI196	-\$266.32	
	18/04/2024		1HVA100 / MI5005	-\$146.73	

Payment Number	Date	Name	Description	Amount	Total
	19/04/2024		Mobile Tank Two / MI196 / MI028	-\$547.63	
	20/04/2024		MI108	-\$106.64	
	21/04/2024		1MI	-\$228.05	
	22/04/2024		MI278 / MI599	-\$195.73	
	23/04/2024		MI278 / MI177 / MI5005 / MI125	-\$290.48	
	24/04/2024		MI029 / MI108	-\$202.44	
	26/04/2024		1MI	-\$240.70	
	29/04/2024		MI4541 / MI262	-\$218.77	
	30/04/2024		1HVA100 / MI278 / Mobile Tank Two / MI028 / MI125	-\$1,013.61	
		Total EFT Purchasing Cards		-\$27,689.06	-\$27,689.06
DD10728.1		NAB	Credit Card Transactions March 2024		-\$3,868.98
	4/03/2024	Garmin Eastern Creek	Monthly subscription	-\$110.00	
	4/03/2024	HARVEY NORMAN COMPUT GERALDTON	Inca USB3.0 CF SD MSD Card Reader	-\$69.95	
	4/03/2024	ALCOLIZER TECHNOLOGY BALCATTA	Calibration of breathalyser machine	-\$62.70	
	4/03/2024	MOODY L&K PTY LTD WEBBERTON	Keys cut for P0623	-\$41.80	
	4/03/2024	GERALDTON PARTS GERALDTON	Tap Intermediate M16x2.00	-\$35.63	
	5/03/2024	MOOREVIEW ENTERPRISE WALKAWAY	Plants for 25 Shenton St	-\$119.07	
	7/03/2024	ESP FremantleRydgesOPI Fremantle	Accommodation CEO	-\$823.17	
	8/03/2024	KAILIS PTY LTD FREMANTLE	Meal CEO	-\$58.55	
	8/03/2024	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	Monthly subscription	-\$25.37	
	11/03/2024	SurveyMonkeyCore 0035315920752	Annual Subscription	-\$359.56	
	11/03/2024	THE GOOD GUYS GERALDTON	Seagate STKM40000400 4TB Expansion Portable HDD	-\$225.00	
	11/03/2024	ESP FremantleRydgesOPI Fremantle	Meals CEO	-\$69.53	
	11/03/2024	BUNNINGS 308000 GERALDTON	Folding Step Stool; Floor Grate for Tennis Club	-\$63.52	
	11/03/2024	ESP FREMANTLERYDGESOPI Fremantle	Booking card check	-\$11.17	
	13/03/2024	PARKING* RYDGES FREO 1 SYDNEY	Parking CEO	-\$90.00	
	13/03/2024	Galway Hooker APP Scarborough	Meal CEO - Housing Forum	-\$49.54	
	13/03/2024	THE SELBY KITCHEN OSBORNE PARK	Meal CEO - Housing Forum	-\$20.50	
	20/03/2024	Crown Promenade Perth Burswood	Accommodation H Sternick - Finance Conference	-\$715.59	
	20/03/2024	GERALDTON PARTS GERALDTON	PF31 1/4 Bulkhead Connectors x 6 for Cat Truck	-\$191.66	
	21/03/2024	PHOENIX FOUNDRY PL URALLA CREDIT CARD REFUND	Refund of freight charge on memorial plaque from 02.02.2023 transaction	\$56.10	
	22/03/2024	SYDNEY TOOLS PTY LTD Ascot	Daytona M18 x 2.5 M2 Tapered Hand Tap	-\$36.80	
	25/03/2024	Crown Promenade Perth Burswood	Accommodation CEO - CEO Forum Meeting	-\$208.37	
	25/03/2024	Crown Promenade Perth Burswood	Meal H Sternick - Finance Conference	-\$82.94	
	25/03/2024	Crown Promenade Perth Burswood	Meal CEO - CEO Forum Meeting	-\$46.53	
	25/03/2024	DUNNINGS CHITTERING CHITTERING	Meal CEO - CEO Forum Meeting	-\$22.20	
	25/03/2024	KFC ASCOT ASCOT	Meal CEO - CEO Forum Meeting	-\$11.65	
	26/03/2024	Bolts R Us WEBBERTON CREDIT CARD	M18 x 50 8.8 Hex Set Screw black	-\$33.03	
	28/03/2024	PERTH OFFICE EQUIPMENT BEELIAR CREDIT CARD	Repair to office binding machine	-\$305.25	
	28/03/2024	NAB	CARD FEES	-\$36.00	
DD10768.1		NAB	Credit Card Transactions April 2024		-\$844.92
	2/04/2024	Garmin Eastern Creek	Monthly subscription	-\$110.00	
	3/04/2024	Interflora Australia UnitPrahran	ANZAC Day Wreath	-\$220.00	

Payment Number	Date	Name	Description	Amount	Total
	5/04/2024	Mingenew Shire Cncil	3 Months licence renewal for MI372	-\$116.75	
	8/04/2024	Mingenew Shire Cncil	Plate change MI372 to 1HAV100	-\$18.90	
	8/04/2024	Mingenew Shire Cncil	Plate change 1HVA100 to MI372	-\$18.90	
	8/04/2024	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	Monthly subscription	-\$25.37	
	17/04/2024	Dr Sasha Risinger Three Springs	Pre-employment medical	-\$160.50	
	17/04/2024	Mingenew Shire Cncil	Plate remake MI255	-\$46.50	
	18/04/2024	Post MingeneW LPO	Men's Shed PO Box renewal	-\$54.00	
	22/04/2024	Post MingeneW LPO	2 x Crest Power Hub 2 Sockets 3.0 USB	-\$38.00	
	29/04/2024	NAB	CARD FEES	-\$36.00	
DD10768.1		NAB	Credit Card Transactions May 2024		-\$6,059.71
	2/05/2024	Garmin Eastern Creek	Monthly subscription	-\$110.00	
	8/05/2024	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	Monthly subscription	-\$25.37	
	9/05/2024	Geraldton Sports	Flynets x 2	-\$20.00	
	20/05/2024	BUNNINGS 308000 GERALDTON	Fence materials for daycare	-\$635.94	
	21/05/2024	Plumbing Geraldton	Polycrrete Sump & Square Galv Grate for Daycare	-\$584.59	
	22/05/2024	BUNNINGS 308000 GERALDTON	Fence materials for daycare	-\$59.40	
	22/05/2024	Galvins Plumbing Supplies Geraldton	Stormwater plumbing materials for Daycare	-\$2,721.40	
	23/05/2024	Geraldton Sports	Flynets x 8	-\$80.00	
	28/05/2024	BUNNINGS 308000 GERALDTON	Fence materials for daycare	-\$184.32	
	27/05/2024	Bunnings	3kg potato manure fertiliser & 10l Dynamic Lifter	-\$30.73	
	27/05/2024	Mingenew Bakery	Daycare sod turning ceremony catering	-\$40.40	
	28/05/2024	Quay Perth	Accommodation, Parking & Meals - Financial Workshop	-\$1,531.56	
	28/05/2024	NAB	CARD FEES	-\$36.00	
DD10751.3		BP Fuel March 2024			-\$503.80
	3/03/2024		177MI	-\$68.92	
	9/03/2024		1MI	-\$224.98	
	17/03/2024		177MI	-\$59.33	
	22/03/2024		177MI	-\$63.81	
	27/03/2024		177MI	-\$86.76	
DD10786.1		BP Fuel April 2024			-\$991.73
	18/04/2024		Mobile Tank 2	-\$768.47	
	20/04/2024		MI177	-\$54.82	
	21/04/2024		MI177	-\$39.52	
	28/04/2024		MI108	-\$128.92	
		Total Direct Debit Purchasing Cards		-\$12,269.14	-\$12,269.14



Long Term Financial Plan 2025—2036



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Foreword

We are very pleased to present to the Community the Shire of Mingenew Long-Term Financial Plan for the period 2024-2025 to 2035-2036.

This Plan is part of the Shire's ongoing commitment to an integrated approach to planning for the District's future. It provides Council and the community with a picture of the management of the Shire's long-term financial circumstances and assists in meeting the outcomes, objectives, and strategies detailed in our Strategic Community Plan.

The Plan will be used with other important documents including the Corporate Business Plan, Asset Management Plan/s, and Workforce Plan, to achieve our vision and desired outcomes.

Recently the Shire has devoted significant resources into improving its strategic planning in line with the State Government's reform agenda for Local Government. We have also investigated ways to improve services to the community through resource-sharing and collaboration with neighbouring local governments. This work continues as we constantly seek to improve systems and service delivery.

The Shire will encounter many challenges and opportunities

over the next 12 years. Limited population growth and changes in population demographics result in changing community needs and expectations. Council will require a clear understanding of its capacity to meet these service expectations as it maintains a strong focus on sound financial management.

Shire staff have worked closely with the Council to prepare this Plan and to highlight the financial issues which will require decisions in the future. The Shire staff are to be commended for their effort in producing this comprehensive document.

The Council welcomes community participation as we plan for the future of our District. I invite members of our community to contact Elected Members or Shire Staff if they have any questions.

Gary Cosgrove
Shire President

Matt Fanning
Chief Executive Officer

Community Profile in Brief

The Shire of Mingenew has an estimated resident population in 2022 of 423, with a population density of 4.6 persons per square kilometre.

Situated approximately 380 kilometres north of Perth, the Shire of Mingenew includes the locality of Yandanooka and the town of Mingenew.

Mingenew is a traditional community located 50 kilometres from the Western Australian coastal town of Dongara, and is the entrance to the Midwest wheat belt.

Broadacre cereal and legume crop farming is the predominant agricultural enterprise with an increase in mining activity in the region providing some diversity for the economy.

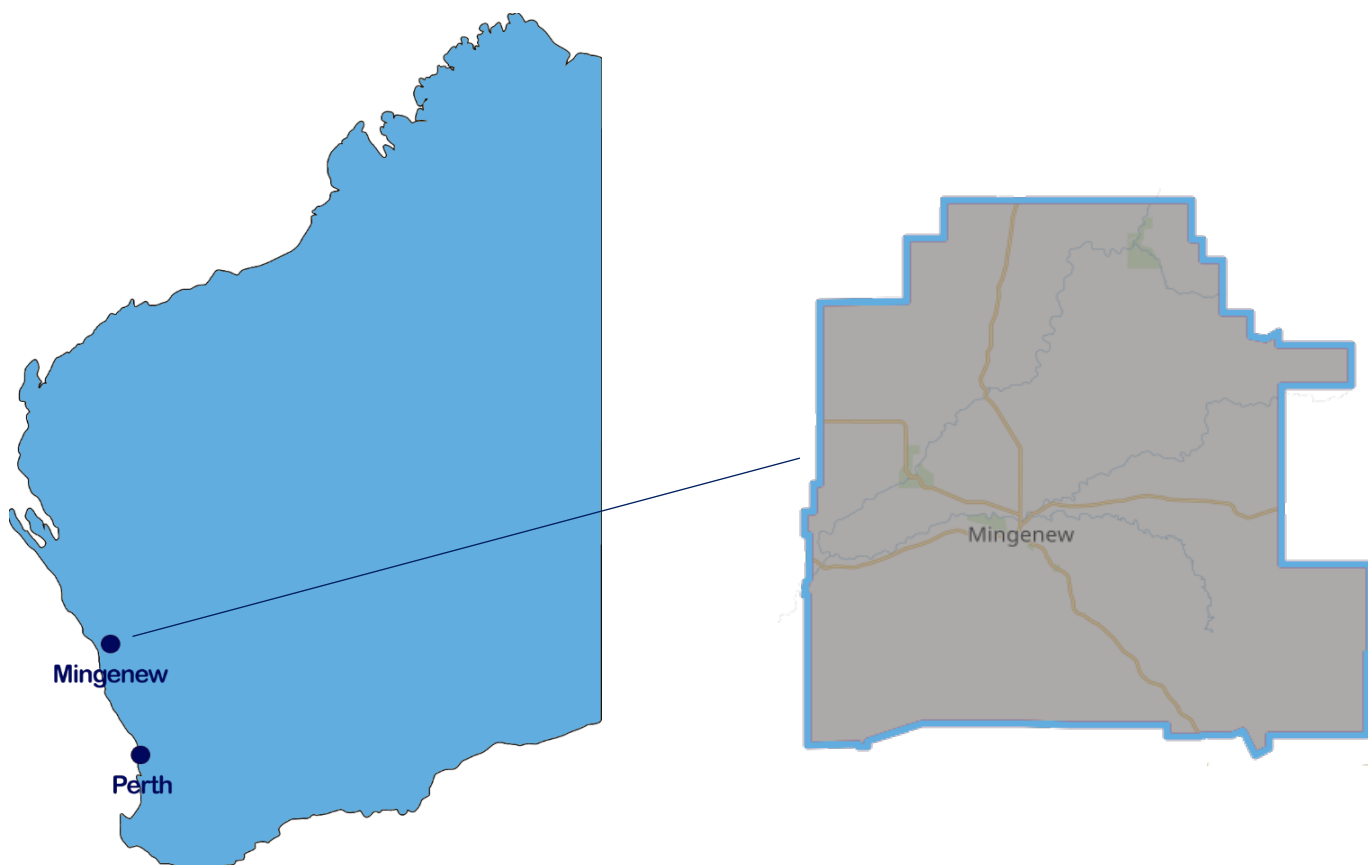
The Coalseam Conservation Park, located north of the Mingenew townsite, was the site of Western Australia's first coal discovery. Providing a spectacular show of everlastings and other wildflower species, the Park attracts many visitors with its limestone cliffs, riverbed, and carved gorges, providing a year-round tourist attraction.

The Mingenew townsite is small and provides basic goods and services to town residents and the rural land users surrounding the town.

The population of the District has been declining over recent years and is expected to continue to decline into the future.

At the 2016 Census the population was recorded as 455, and at the 2022 Census the population is now 423.

The forecast is for the population of the District to be 340 by 2031.



Integrated Planning

Strategic Community Plan

The Council has developed a Strategic Community Plan which is the overarching plan for the future.

The Strategic Community Plan covers the future years and sets out the Community vision, aspirations, and values.

The Strategic Community Plan translates community aspirations for the future into goals, projects, and programs for the Council and community to jointly deliver. It enables the organisation to plan, manage, and deliver services which will enhance the community.

Supporting the Strategic Community Plan are several informing documents including, although not limited to -

- Corporate Business Plan,
- Long-Term Financial Plan,
- Asset Management Plan,
- Workforce Plan, and
- Other Topic Specific Strategies.

Corporate Business Plan

The Corporate Business Plan contains details of the action and resources (human and financial) to achieve outcomes. It is a "rolling plan" continually being revised as new information becomes available.

The financial capacity to undertake these tasks is evidenced in the Long-Term Financial Plan. The Long-Term Financial Plan provides an assurance (if relevant assumptions and risks are managed) the actions contained in the Corporate Business Plan can be adequately financed and resourced over the period of review.

Workforce Plan

A Workforce Plan has been developed and sets out the level of human resources required to achieve the actions contained in the Corporate Business Plan, along with the requisite skills, training and development requirements, qualifications, and expertise of the

organisation's staff.

The financial impact of the current and future levels of human resources has been incorporated into this Long-Term Financial Plan.

Asset Management Plan

The Shire's Asset Management Planning has identified all Council assets and the relative condition of each of those assets.

In addition to setting service standards for the Council assets, Asset Management Planning details the financial resources required for the maintenance and renewal of assets into the future.

The financial implications of maintaining existing assets, and the ongoing financial impost of new assets, is included in this Long-Term Financial Plan.

The financial capacity for the Council to meet asset management obligations is significant and forms one of the components in measuring a Council's performance.

Long-Term Financial Plan

The Long-Term Financial Plan plays a crucial role in the financial management of Council. Its primary purpose is to provide a strategic framework for managing financial resources over an extended period of at least ten years. The key aspects of its purpose are -

Financial Sustainability

By forecasting revenues, expenditures, and capital projects over the long term, it helps Council to identify potential financial challenges and develop strategies to address them proactively.

Infrastructure Planning

Councils need to plan for the maintenance, renewal, and expansion of infrastructure such as roads, utilities, and community facilities. The Plan helps in

assessing the long-term funding requirements for infrastructure and in prioritising these projects based on available resources and community needs.

Risk Management

The Plan assists in identifying and managing financial risks which may impact Council's financial health over the long term. Council can better prepare for potential impact of various economic, demographic, and policy changes on their finances and take appropriate mitigation measures.

Resource Allocation

The Plan guides resource allocation decisions by providing a roadmap for allocating financial resources across different programs, services, and capital works. It helps Council in balancing competing priorities and ensuring resources are allocated efficiently and effectively to achieve strategic objectives.

Transparency and Accountability

By documenting long-term financial projections, assumptions, and strategies, the Plan promotes transparency and accountability in financial decision-making. It enables stakeholders the opportunity to understand Council's financial position, challenges, and priorities.

Overall, the Long-Term Financial Plan serves as a critical tool for guiding Council's financial management and decision-making processes, helping to achieve financial sustainability, effectively manage risks, plan for infrastructure needs, allocate resources, and enhance transparency and accountability.

Risk Management and Key Assumptions

Risk Management

Insurance

Council provides a diverse range of services, facilities and infrastructure to the general public which exposes it to many risks.

It is the regular practice of the organisation to review insurance levels and amend accordingly.

Insurance is provided by the Local Government Insurance Scheme which has oversight of all manner of issues facing local governments in Western Australia.

Financial Management

Legislation requires the investment of surplus funds (inclusive of cash reserves) to be in term deposits held by authorised deposit taking institutions or Treasury Bonds.

Investments into high-risk environments are not permitted.

Council seeks to engage experienced and qualified personnel in areas of financial management and, in addition to this, provides ongoing training and access to reliable information to ensure minimal risk to Council and the community occurs.

Asset Management

The Asset Management Plan/s identify assets most critical to Council and outlines the necessary risk management strategies.

Council asset development and management are often high value in nature. Changes in supply pricing can have a marked impact on the affordability of required asset development and management and may compromise the quality or quantity supplied.

Often asset management delivery is reliant on approvals and funding from

various government agencies. Delays in getting approvals and changes in funding models can impact the timing of delivery.

An example of particular note includes the road infrastructure in the District. Council is heavily reliant on external funding for road renewal. If funding is reduced, not made available, or not increased in line with inflationary pressures, then the timing of works will require review and the works themselves may require modification.

Road infrastructure works are also impacted by environmental approvals regarding vegetation clearing which can be delayed if flora of significance is identified.

Interest Rates

Interest rates on borrowings and on investments are predicted to remain relatively constant over the life of the Long-Term Financial Plan.

Given the requirement for Council to review the Plan on a regular basis, any adverse trends which may become evident can be mitigated through early intervention.

The quantum of exposure to risk through interest rate movements is considered relatively low.

Human Resources

Council is reliant on skilled human resources to deliver services and facilities.

The proximity to other larger local governments with a capacity to pay greater salaries means Council must maintain a positive working environment to ensure it is an attractive employment option.

Additionally, the Chief Executive Officer contract will expire before the conclusion of this Plan and, as such, any change in

leadership may change the direction of the Plan.

Council Decision Making

The Long-Term Financial Plan spans a timeframe greater than the length of tenure of the current Council.

As with the situation of the Chief Executive Officer, any change in leadership at a Council level may change the direction of the Plan with any planning and preliminary works already undertaken possibly nullified by any direction changes.

Key Assumptions

The Long-Term Financial Plan is compiled based on a series of assumptions considered during the planning process and applied in a consistent and considered manner.

The impact of the assumptions applied to issues identified as carrying a higher risk have been considered and, where applicable, a risk-adverse approach has been taken.

District Growth

It is assumed population growth and area development will increase in a slow and controlled manner or, at the very least, remain constant at existing levels.

Service Levels

Existing service levels will be maintained with a view to gradual improvement over the life of the Plan.

Staffing Levels

Net staffing levels will remain unchanged other than to accommodate any increases in population and development in the District.

Cash-Backed Reserves

Cash-backed reserves will continue for the current inventory of reserves with no new reserves to be implemented.

Loans and Borrowings

No new loans or borrowings are proposed as part of this Long-Term Financial Plan.

General Inflation

The Australian Reserve Bank targets an annual inflation rate of between 2% and 3%. Although inflation has been significantly higher than this in recent years, it is assumed this will return to the Reserve Bank's target rate over the life of this Plan.

Asset Management

Council will continue to maintain the current suite of assets with no reductions in assets proposed over the life of this Plan. Asset development will only take place where a defined need can be clearly demonstrated.

Key Financial Assumptions

The following key financial assumptions have been made in the preparation of the Long-Term Financial Plan -

Area of Assumption	Average Annual Movement		
	Yrs 1-4	Yrs 5-8	Yrs 9-12
<u>Revenue</u>			
Rates	7.5%	5.0%	5.0%
Operating Funding	3.5%	2.0%	2.0%
Fees and Charges	1.0%	1.0%	1.0%
Interest Earnings	2.0%	2.0%	2.0%
<u>Expense</u>			
Employee Costs	3.0%	3.0%	3.0%
Materials and Contracts	2.0%	2.0%	2.0%
Utility Charges	3.0%	3.0%	3.0%
Insurance	3.0%	3.0%	3.0%
Capital Works	0.0%	0.0%	0.0%

Financial Activity Statement

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Operating Activities												
Revenue from Operating Activities												
Rates	2,691,600	2,960,800	3,108,800	3,264,400	3,427,500	3,598,800	3,778,800	3,967,800	4,166,200	4,374,500	4,593,200	4,822,900
Grants, Subsidies and Contributions	983,900	1,007,900	1,028,200	1,048,700	1,069,600	1,091,000	1,112,900	1,135,100	1,157,900	1,180,900	1,204,700	1,228,700
Fees and Charges	368,700	444,000	454,300	458,800	483,100	487,500	499,000	503,400	528,600	534,600	493,900	446,000
Interest Earnings	102,000	119,500	137,400	147,300	154,900	149,300	160,400	160,400	162,900	159,600	168,500	173,000
Other Revenue	5,900	6,600	6,600	6,700	6,700	6,800	6,900	7,000	7,000	7,200	7,200	7,500
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operating Activities	4,152,100	4,538,800	4,735,300	4,925,900	5,141,800	5,333,400	5,558,000	5,773,700	6,022,600	6,256,800	6,467,500	6,678,100
Expenditure from Operating Activities												
Employee Costs	(1,493,800)	(1,537,000)	(1,582,100)	(1,713,400)	(1,764,500)	(1,816,800)	(1,886,200)	(1,925,700)	(1,989,400)	(2,047,700)	(2,108,000)	(2,171,100)
Materials and Contracts	(1,253,700)	(1,286,000)	(1,272,050)	(1,304,100)	(1,318,000)	(1,407,200)	(1,493,500)	(1,390,000)	(1,435,800)	(1,489,200)	(1,574,400)	(1,601,900)
Utility Charges	(104,150)	(117,650)	(122,225)	(132,050)	(139,000)	(141,600)	(147,250)	(150,550)	(157,700)	(161,200)	(170,650)	(174,650)
Depreciation	(1,532,400)	(1,591,000)	(1,699,900)	(1,804,300)	(1,859,900)	(1,916,900)	(1,962,600)	(2,053,500)	(2,111,300)	(2,158,700)	(2,203,300)	(2,276,000)
Finance Costs	(2,400)	(80,300)	(98,000)	(89,100)	(104,500)	(92,900)	(105,200)	(90,100)	(99,000)	(80,600)	(85,700)	(65,900)
Insurance	(184,850)	(201,150)	(208,825)	(221,050)	(230,100)	(237,000)	(244,250)	(250,350)	(260,300)	(267,100)	(280,350)	(286,850)
Other Expense	(4,200)	(4,300)	(4,300)	(4,400)	(4,400)	(4,500)	(4,600)	(4,600)	(4,700)	(4,700)	(4,800)	(5,000)
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure from Operating Activities	(4,575,500)	(4,817,400)	(4,987,400)	(5,268,400)	(5,420,400)	(5,616,900)	(5,843,600)	(5,864,800)	(6,058,200)	(6,209,200)	(6,427,200)	(6,581,400)
Non-Cash Amounts Excluded from Operating Activities												
Depreciation	1,532,400	1,591,000	1,699,900	1,804,300	1,859,900	1,916,900	1,962,600	2,053,500	2,111,300	2,158,700	2,203,300	2,276,000
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-	-	-
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Amounts Excluded from Operating Activities	1,532,400	1,591,000	1,699,900	1,804,300	1,859,900	1,916,900	1,962,600	2,053,500	2,111,300	2,158,700	2,203,300	2,276,000
Amount Attributed to Operating Activities	1,109,000	1,312,400	1,447,800	1,461,800	1,581,300	1,633,400	1,677,000	1,962,400	2,075,700	2,206,300	2,243,600	2,372,700
Investing Activities												
Inflows from Investing Activities												
Capital Grants, Subsidies and Contributions	3,219,500	1,233,200	3,683,200	3,233,200	268,200	1,110,500	328,000	1,828,000	713,000	348,000	348,000	813,000
Proceeds from Asset Disposal	140,500	533,000	5,000	175,500	145,000	336,000	249,000	103,000	104,000	178,000	1,307,100	284,000
Total Inflows from Investing Activities	3,360,000	1,766,200	3,688,200	3,408,700	413,200	1,446,500	577,000	1,931,000	817,000	526,000	1,655,100	1,097,000

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Outflows from Investing Activities												
Payments for Property, Plant and Equipment	(4,340,700)	(1,215,000)	(613,000)	(4,081,500)	(939,500)	(991,000)	(721,500)	(2,012,500)	(675,000)	(1,288,500)	(2,035,000)	(882,500)
Payments for Infrastructure	(2,128,500)	(1,962,500)	(4,072,500)	(932,500)	(1,037,500)	(2,087,500)	(1,282,500)	(2,060,000)	(2,002,500)	(1,357,500)	(1,357,500)	(2,252,500)
Total Outflows from Investing Activities	(6,469,200)	(3,177,500)	(4,685,500)	(5,014,000)	(1,977,000)	(3,078,500)	(2,004,000)	(4,072,500)	(2,677,500)	(2,646,000)	(3,392,500)	(3,135,000)
Amount Attributed to Investing Activities	(3,109,200)	(1,411,300)	(997,300)	(1,605,300)	(1,563,800)	(1,632,000)	(1,427,000)	(2,141,500)	(1,860,500)	(2,120,000)	(1,737,400)	(2,038,000)
Financing Activities												
Inflows from Financing Activities												
Proceeds from New Loans	1,600,000	500,000	-	500,000	-	500,000	-	500,000	-	500,000	-	500,000
Transfer from Reserves	329,500	129,000	105,000	188,000	581,500	102,000	414,500	356,500	518,000	160,000	306,000	268,500
Total Inflows from Financing Activities	1,929,500	629,000	105,000	688,000	581,500	602,000	414,500	856,500	518,000	660,000	306,000	768,500
Outflows from Financing Activities												
Loan Principal	(56,200)	(183,500)	(201,300)	(181,600)	(230,400)	(242,200)	(294,100)	(308,900)	(364,200)	(382,500)	(441,600)	(256,100)
Lease Principal	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Transfer to Reserves	(430,600)	(344,100)	(351,700)	(360,400)	(366,100)	(358,700)	(367,900)	(366,000)	(366,500)	(361,300)	(368,100)	(370,500)
Total Outflows from Financing Activities	(489,300)	(530,100)	(555,500)	(544,500)	(599,000)	(603,400)	(664,500)	(677,400)	(733,200)	(746,300)	(812,200)	(629,100)
Amount Attributed to Financing Activities	1,440,200	98,900	(450,500)	143,500	(17,500)	(1,400)	(250,000)	179,100	(215,200)	(86,300)	(506,200)	139,400
Movement in Surplus or (Deficit)												
Surplus or Deficit at the Start of the Financial Year	560,000	-	-	-	-	-	-	-	-	-	-	-
Amount Attributable to Operating Activities	1,109,000	1,312,400	1,447,800	1,461,800	1,581,300	1,633,400	1,677,000	1,962,400	2,075,700	2,206,300	2,243,600	2,372,700
Amount Attributable to Investing Activities	(3,109,200)	(1,411,300)	(997,300)	(1,605,300)	(1,563,800)	(1,632,000)	(1,427,000)	(2,141,500)	(1,860,500)	(2,120,000)	(1,737,400)	(2,038,000)
Amount Attributable to Financing Activities	1,440,200	98,900	(450,500)	143,500	(17,500)	(1,400)	(250,000)	179,100	(215,200)	(86,300)	(506,200)	139,400
Surplus or (Deficit) at the End of the Financial Year	-	-	-	-	-	-	-	-	-	-	-	474,100

Financial Sustainability

Several statutory Key Performance Indicators have been prescribed in the *Local Government (Financial Management) Regulations 1996* to measure the financial sustainability of local governments. Accounting for the financial assumptions previously outlined, this Plan has been assessed against these Indicators. The results for the prescribed ratios, and the preferred targets, are shown below.

Current Ratio

This is a measure of a local government's liquidity and its ability to meet its short term financial obligations out of unrestricted current assets.

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Current Assets	1,431,000	1,689,000	1,985,000	2,192,000	1,933,000	2,241,000	2,186,000	2,197,000	2,015,000	2,257,000	2,331,000	2,454,000
Restricted Assets	1,192,800	1,407,900	1,654,600	1,827,000	1,611,600	1,868,300	1,821,700	1,831,200	1,679,700	1,881,000	1,943,100	2,045,100
Adjusted Current Assets	238,200	281,100	330,400	365,000	321,400	372,700	364,300	365,800	335,300	376,000	387,900	408,900
Current Liabilities	142,900	168,600	198,200	219,000	192,800	223,600	218,500	219,400	201,100	225,600	232,700	245,300
Current Liabilities Associated with Restricted Assets	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Current Liabilities	142,900	168,600	198,200	219,000	192,800	223,600	218,500	219,400	201,100	225,600	232,700	245,300
Target Ratio	- Greater than or equal to 100%											
	167%	167%	167%	167%	167%	167%	167%	167%	167%	167%	167%	167%
	●	●	●	●	●	●	●	●	●	●	●	●

Operating Surplus Ratio

This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes.

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Net Current Assets	1,109,000	1,312,400	1,447,800	1,461,800	1,581,300	1,633,400	1,677,000	1,962,400	2,075,700	2,206,300	2,243,600	2,372,700
Own Source Operating Revenue	3,168,200	3,530,900	3,707,100	3,877,200	4,072,200	4,242,400	4,445,100	4,638,600	4,864,700	5,075,900	5,262,800	5,449,400
Target Ratio	- Greater than or equal to 1%											
	35%	37%	39%	38%	39%	39%	38%	42%	43%	43%	43%	44%
	●	●	●	●	●	●	●	●	●	●	●	●

Own Source Revenue Coverage Ratio

This is an indicator of a local government's ability to cover its costs through its own revenue efforts.

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Own Source Revenue	3,168,200	3,530,900	3,707,100	3,877,200	4,072,200	4,242,400	4,445,100	4,638,600	4,864,700	5,075,900	5,262,800	5,449,400
Operating Expense	4,575,500	4,817,400	4,987,400	5,268,400	5,420,400	5,616,900	5,843,600	5,864,800	6,058,200	6,209,200	6,427,200	6,581,400
Target Ratio	- Greater than or equal to 40%											
	69%	73%	74%	74%	75%	76%	76%	79%	80%	82%	82%	83%
	●	●	●	●	●	●	●	●	●	●	●	●

Debt Service Cover Ratio

This is an indicator of a local government's ability to produce enough cash to cover its debt payments.

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Operating Result	1,109,000	4,354,600	4,535,900	4,716,200	4,905,600	5,103,000	5,310,100	5,526,100	5,752,500	5,989,600	6,237,200	6,496,400
Interest Expense and Depreciation	1,534,800	1,671,300	1,797,900	1,893,400	1,964,400	2,009,800	2,067,800	2,143,600	2,210,300	2,239,300	2,289,000	2,341,900
Operating Surplus Before Interest and Depreciation	2,643,800	6,025,900	6,333,800	6,609,600	6,870,000	7,112,800	7,377,900	7,669,700	7,962,800	8,228,900	8,526,200	8,838,300
Principal and Interest	61,100	266,300	301,800	273,200	337,400	337,600	401,800	401,500	465,700	465,600	529,800	324,500
Target Ratio	- Greater than or equal to 200%											
	4,327%	2,263%	2,099%	2,419%	2,036%	2,107%	1,836%	1,910%	1,710%	1,767%	1,609%	2,724%
	●	●	●	●	●	●	●	●	●	●	●	●

Asset Sustainability Ratio

This is an indicator of the extent to which assets managed by a local government are being replaced as they reach the end of their useful lives.

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Capital Renewal Expense	3,278,200	2,414,500	2,272,500	3,426,000	1,914,000	2,015,500	1,941,000	2,509,500	2,314,500	1,690,500	1,722,000	2,072,000	
Depreciation Expense	1,532,400	1,591,000	1,699,900	1,804,300	1,859,900	1,916,900	1,962,600	2,053,500	2,111,300	2,158,700	2,203,300	2,276,000	
Target Ratio	- Greater than or equal to 90%	214%	152%	134%	190%	103%	105%	99%	122%	110%	78%	78%	91%
	●	●	●	●	●	●	●	●	●	●	●	●	

Asset Consumption Ratio

This ratio highlights the aged condition of a local government's physical assets.

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Depreciated Replacement Cost of Depreciable Assets	63,231,100	64,284,600	67,265,200	70,299,400	70,271,500	71,097,100	70,889,500	72,805,500	73,267,700	73,184,500	72,697,700	73,495,700	
Current Replacement Cost of Depreciable Assets	85,792,967	88,437,467	93,117,967	97,956,467	99,788,467	102,530,967	104,285,967	108,255,467	110,828,967	113,296,967	115,382,367	118,233,367	
Target Ratio	- Greater than or equal to 50%	74%	73%	72%	72%	70%	69%	68%	67%	66%	65%	63%	62%
	●	●	●	●	●	●	●	●	●	●	●	●	

Asset Renewal Funding Ratio

Indicates whether the local government has the financial capacity to fund asset renewal at continued existing service levels (10-Year estimation).

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	
Net Present Value of Renewal Expense (Financial Plan)	18,705,162	17,419,379	17,147,876	
Net Present Value of Renewal Requirements (Asset Plans)	6,802,159	4,433,341	4,925,719	
Target Ratio	- Between 95% and 110%	275%	393%	348%
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2036

Financial Health Indicator

Statewide Benchmark - 70 / 100

90 / 100

Calculation sourced from mycouncil.wa.gov.au

Loans

	Outstanding \$	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Current Loans													
Grader													
Principal	-	56,200	56,700	28,500	-	-	-	-	-	-	-	-	-
Principal Outstanding	141,400	85,200	28,500	-	-	-	-	-	-	-	-	-	-
Interest	-	1,000	500	100	-	-	-	-	-	-	-	-	-
Proposed Loans													
Government Regional Officer Housing													
Principal	-	-	63,400	66,600	70,000	73,500	77,300	81,200	85,300	89,600	94,100	98,900	-
Principal Outstanding	-	800,000	736,600	670,000	600,000	526,500	449,200	368,000	282,700	193,100	99,000	100	100
Interest	-	-	39,200	36,000	32,600	29,100	25,400	21,500	17,300	13,000	8,500	3,700	-
Key Workers Accommodation													
Principal	-	-	63,400	66,600	70,000	73,500	77,300	81,200	85,300	89,600	94,100	98,900	-
Principal Outstanding	-	800,000	736,600	670,000	600,000	526,500	449,200	368,000	282,700	193,100	99,000	100	100
Interest	-	-	39,200	36,000	32,600	29,100	25,400	21,500	17,300	13,000	8,500	3,700	-
Staff Housing (1)													
Principal	-	-	-	39,600	41,600	43,800	46,000	48,300	50,700	53,300	56,000	58,800	61,800
Principal Outstanding	-	-	500,000	460,400	418,800	375,000	329,000	280,700	230,000	176,700	120,700	61,900	100
Interest	-	-	-	24,500	22,500	20,400	18,200	15,900	13,400	10,800	8,100	5,300	2,300
Staff Housiung (2)													
Principal	-	-	-	-	-	39,600	41,600	43,800	46,000	48,300	50,700	53,300	56,000
Principal Outstanding	-	-	-	-	500,000	460,400	418,800	375,000	329,000	280,700	230,000	176,700	120,700
Interest	-	-	-	-	-	24,500	22,500	20,400	18,200	15,900	13,400	10,800	8,100
Staff Housing (3)													
Principal	-	-	-	-	-	-	-	39,600	41,600	43,800	46,000	48,300	50,700
Principal Outstanding	-	-	-	-	-	-	500,000	460,400	418,800	375,000	329,000	280,700	230,000
Interest	-	-	-	-	-	-	-	24,500	22,500	20,400	18,200	15,900	13,400

	Outstanding	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Proposed Loans (continued)													
Staff Housing (4)													
Principal	-	-	-	-	-	-	-	-	-	39,600	41,600	43,800	46,000
Principal Outstanding	-	-	-	-	-	-	-	-	500,000	460,400	418,800	375,000	329,000
Interest	-	-	-	-	-	-	-	-	-	24,500	22,500	20,400	18,200
Staff Housing (5)													
Principal	-	-	-	-	-	-	-	-	-	-	-	39,600	41,600
Principal Outstanding	-	-	-	-	-	-	-	-	-	-	500,000	460,400	418,800
Interest	-	-	-	-	-	-	-	-	-	-	-	24,500	22,500
Staff Housing (6)													
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal Outstanding	-	-	-	-	-	-	-	-	-	-	-	-	500,000
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan Summary													
Principal	-	56,200	183,500	201,300	181,600	230,400	242,200	294,100	308,900	364,200	382,500	441,600	256,100
Principal Outstanding	141,400	1,685,200	2,001,700	1,800,400	2,118,800	1,888,400	2,146,200	1,852,100	2,043,200	1,679,000	1,796,500	1,354,900	1,598,800
Interest	-	1,000	78,900	96,600	87,700	103,100	91,500	103,800	88,700	97,600	79,200	84,300	64,500

Reserve Funds

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Reserve Funds												
Employee Entitlement												
<i>To fund annual, sick and long service leave and accrued staff bonuses.</i>												
Opening Balance	82,949	85,849	88,849	91,949	95,149	98,449	101,849	105,349	108,949	112,749	116,649	120,649
To Reserve - Interest Earnings	2,900	3,000	3,100	3,200	3,300	3,400	3,500	3,600	3,800	3,900	4,000	4,200
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	85,849	88,849	91,949	95,149	98,449	101,849	105,349	108,949	112,749	116,649	120,649	124,849
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Employee Entitlement	85,849	88,849	91,949	95,149	98,449	101,849	105,349	108,949	112,749	116,649	120,649	124,849
Plant												
<i>For purchase of plant and equipment.</i>												
Opening Balance	395,213	446,013	632,613	849,713	991,413	744,513	968,513	887,813	862,313	674,413	838,013	861,313
To Reserve - Interest Earnings	13,800	15,600	22,100	29,700	34,600	26,000	33,800	31,000	30,100	23,600	29,300	30,100
To Reserve - Municipal Funds	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
From Reserve	(263,000)	(129,000)	(105,000)	(188,000)	(581,500)	(102,000)	(414,500)	(356,500)	(518,000)	(160,000)	(306,000)	(268,500)
Sub Total	446,013	632,613	849,713	991,413	744,513	968,513	887,813	862,313	674,413	838,013	861,313	922,913
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Plant	446,013	632,613	849,713	991,413	744,513	968,513	887,813	862,313	674,413	838,013	861,313	922,913
Building and Land												
<i>For acquisition, construction and maintenance of buildings and associated land.</i>												
Opening Balance	338,301	350,101	362,301	374,901	388,001	401,501	415,501	430,001	445,001	460,501	476,601	493,201
To Reserve - Interest Earnings	11,800	12,200	12,600	13,100	13,500	14,000	14,500	15,000	15,500	16,100	16,600	17,200
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	350,101	362,301	374,901	388,001	401,501	415,501	430,001	445,001	460,501	476,601	493,201	510,401
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Building and Land	350,101	362,301	374,901	388,001	401,501	415,501	430,001	445,001	460,501	476,601	493,201	510,401

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Reserve Funds (continued)												
Recreation												
<i>For the improvement of sportsgrounds.</i>												
Opening Balance	14,276	14,676	15,176	15,676	16,176	16,676	17,176	17,776	18,376	18,976	19,576	20,176
To Reserve - Interest Earnings	400	500	500	500	500	500	600	600	600	600	600	700
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	14,676	15,176	15,676	16,176	16,676	17,176	17,776	18,376	18,976	19,576	20,176	20,876
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Recreation	14,676	15,176	15,676	16,176	16,676	17,176	17,776	18,376	18,976	19,576	20,176	20,876
Aged Person Units												
<i>For funding of future operating shortfalls of the aged person units in accordance with Homeswest Joint Agreement.</i>												
Opening Balance	16,935	20,435	24,135	27,935	31,835	35,935	40,135	44,535	49,035	53,735	58,535	63,535
To Reserve - Interest Earnings	500	700	800	900	1,100	1,200	1,400	1,500	1,700	1,800	2,000	2,200
To Reserve - Municipal Funds	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	20,435	24,135	27,935	31,835	35,935	40,135	44,535	49,035	53,735	58,535	63,535	68,735
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Aged Person Units	20,435	24,135	27,935	31,835	35,935	40,135	44,535	49,035	53,735	58,535	63,535	68,735
Environmental												
<i>For rehabilitation of sites such as gravel pits, refuse and contaminated sites.</i>												
Opening Balance	26,859	27,759	28,659	29,659	30,659	31,659	32,759	33,859	34,959	36,159	37,359	38,659
To Reserve - Interest Earnings	900	900	1,000	1,000	1,000	1,100	1,100	1,100	1,200	1,200	1,300	1,300
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	27,759	28,659	29,659	30,659	31,659	32,759	33,859	34,959	36,159	37,359	38,659	39,959
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Environmental	27,759	28,659	29,659	30,659	31,659	32,759	33,859	34,959	36,159	37,359	38,659	39,959

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Reserve Funds (continued)												
Land Development												
<i>For the acquisition, subdivision and development of land.</i>												
Opening Balance	7,556	7,756	7,956	8,156	8,356	8,556	8,756	9,056	9,356	9,656	9,956	10,256
To Reserve - Interest Earnings	200	200	200	200	200	200	300	300	300	300	300	300
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	7,756	7,956	8,156	8,356	8,556	8,756	9,056	9,356	9,656	9,956	10,256	10,556
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Land Development	7,756	7,956	8,156	8,356	8,556	8,756	9,056	9,356	9,656	9,956	10,256	10,556
TRC / PO / NAB Building												
<i>For the maintenance of the buildings.</i>												
Opening Balance	24,058	24,858	25,658	26,458	27,358	28,258	29,158	30,158	31,158	32,158	33,258	34,358
To Reserve - Interest Earnings	800	800	800	900	900	900	1,000	1,000	1,000	1,100	1,100	1,200
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	24,858	25,658	26,458	27,358	28,258	29,158	30,158	31,158	32,158	33,258	34,358	35,558
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total TRC / PO / NAB Building	24,858	25,658	26,458	27,358	28,258	29,158	30,158	31,158	32,158	33,258	34,358	35,558
Insurance												
<i>For the settlement of minor property expenses under \$5,000 which would otherwise be insurance claims.</i>												
Opening Balance	46,801	48,401	50,001	51,701	53,501	55,301	57,201	59,201	61,201	63,301	65,501	67,701
To Reserve - Interest Earnings	1,600	1,600	1,700	1,800	1,800	1,900	2,000	2,000	2,100	2,200	2,200	2,300
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	48,401	50,001	51,701	53,501	55,301	57,201	59,201	61,201	63,301	65,501	67,701	70,001
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Insurance	48,401	50,001	51,701	53,501	55,301	57,201	59,201	61,201	63,301	65,501	67,701	70,001

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Reserve Funds (continued)												
Economic Development												
<i>For economic development and marketing of the Shire of Mingenew.</i>												
Opening Balance	22,103	22,803	23,503	24,303	25,103	25,903	26,803	27,703	28,603	29,603	30,603	31,603
To Reserve - Interest Earnings	700	700	800	800	800	900	900	900	1,000	1,000	1,000	1,100
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	22,803	23,503	24,303	25,103	25,903	26,803	27,703	28,603	29,603	30,603	31,603	32,703
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Economic Development	22,803	23,503	24,303	25,103	25,903	26,803	27,703	28,603	29,603	30,603	31,603	32,703
Mingenew Day Care Redevelopment												
<i>For holding funds raised externally, to be used for the future redevelopment of the Mingenew Day Care Centre.</i>												
Opening Balance	66,739	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538
To Reserve - Interest Earnings	2,300	-	-	-	-	-	-	-	-	-	-	-
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	(66,501)	-	-	-	-	-	-	-	-	-	-	-
Sub Total	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Mingenew Day Care Redevelopment	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538
Community Infrastructure Fund Contribution												
<i>For the acquisition, restoration, extension and improvement of community infrastructure.</i>												
Opening Balance	50,000	141,700	146,600	151,700	157,000	162,400	168,000	173,800	179,800	186,000	192,500	199,200
To Reserve - Interest Earnings	1,700	4,900	5,100	5,300	5,400	5,600	5,800	6,000	6,200	6,500	6,700	6,900
To Reserve - Municipal Funds	90,000	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	141,700	146,600	151,700	157,000	162,400	168,000	173,800	179,800	186,000	192,500	199,200	206,100
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Community Infrastructure Fund Contribution	141,700	146,600	151,700	157,000	162,400	168,000	173,800	179,800	186,000	192,500	199,200	206,100
Reserve Funds Summary												
Opening Balance	1,091,790	1,192,889	1,407,989	1,654,689	1,827,089	1,611,689	1,868,389	1,821,789	1,831,289	1,679,789	1,881,089	1,943,189
To Reserve - Interest Earnings	37,600	41,100	48,700	57,400	63,100	55,700	64,900	63,000	63,500	58,300	65,100	67,500
To Reserve - Municipal Funds	393,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000
From Reserve	(329,501)	(129,000)	(105,000)	(188,000)	(581,500)	(102,000)	(414,500)	(356,500)	(518,000)	(160,000)	(306,000)	(268,500)
Sub Total	1,192,889	1,407,989	1,654,689	1,827,089	1,611,689	1,868,389	1,821,789	1,831,289	1,679,789	1,881,089	1,943,189	2,045,189
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserve Funds	1,192,889	1,407,989	1,654,689	1,827,089	1,611,689	1,868,389	1,821,789	1,831,289	1,679,789	1,881,089	1,943,189	2,045,189

Asset Information - Assets

	Prior Year Forecast \$	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Asset Information - Assets													
Land													
Valuation / Historical Cost	611,000	763,000	835,000	835,000	835,000	835,000	835,000	835,000	835,000	835,000	835,000	1,227,500	1,596,400
Acquisitions - Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	152,000	72,000	-	-	-	-	-	-	-	-	392,500	1,607,500	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	(1,238,600)	(223,000)
Sub Total	763,000	835,000	835,000	835,000	835,000	835,000	835,000	835,000	835,000	835,000	1,227,500	1,596,400	1,373,400
Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation - per annum	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Value of Land	763,000	835,000	835,000	835,000	835,000	835,000	835,000	835,000	835,000	835,000	1,227,500	1,596,400	1,373,400
Buildings													
Valuation / Historical Cost	8,272,600	10,952,600	14,797,800	15,350,800	15,853,800	19,546,800	19,759,800	20,312,800	20,365,800	21,918,800	21,971,800	22,524,800	22,577,800
Acquisitions - Renewal	2,680,000	1,114,200	40,000	440,000	2,180,000	200,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Acquisitions - Upgrade	-	1,116,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Acquisitions - New	-	1,615,000	500,000	50,000	1,500,000	-	500,000	-	1,500,000	-	500,000	-	500,000
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	10,952,600	14,797,800	15,350,800	15,853,800	19,546,800	19,759,800	20,312,800	20,365,800	21,918,800	21,971,800	22,524,800	22,577,800	23,130,800
Accumulated Depreciation	(1,225,600)	(1,942,500)	(2,238,400)	(2,545,400)	(2,862,400)	(3,253,300)	(3,648,400)	(4,054,600)	(4,461,900)	(4,900,200)	(5,339,600)	(5,790,000)	(6,241,500)
Depreciation 2.0% per annum	(716,900)	(295,900)	(307,000)	(317,000)	(390,900)	(395,100)	(406,200)	(407,300)	(438,300)	(439,400)	(450,400)	(451,500)	(462,600)
Sub Total	(1,942,500)	(2,238,400)	(2,545,400)	(2,862,400)	(3,253,300)	(3,648,400)	(4,054,600)	(4,461,900)	(4,900,200)	(5,339,600)	(5,790,000)	(6,241,500)	(6,704,100)
Book Value of Buildings	9,010,100	12,559,400	12,805,400	12,991,400	16,293,500	16,111,400	16,258,200	15,903,900	17,018,600	16,632,200	16,734,800	16,336,300	16,426,700

	Prior Year Forecast \$	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Asset Information - Assets (continued)													
Furniture and Equipment													
Valuation / Historical Cost	43,100	53,100	73,100	73,100	73,100	73,100	73,100	73,100	73,100	73,100	73,100	73,100	73,100
Acquisitions - Renewal	10,000	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	20,000	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	53,100	73,100	73,100	73,100	73,100	73,100	73,100	73,100	73,100	73,100	73,100	73,100	73,100
Accumulated Depreciation	(26,100)	(33,900)	(41,200)	(48,500)	(55,800)	(63,100)	(70,400)	(73,100)	(73,100)	(73,100)	(73,100)	(73,100)	(73,100)
Depreciation 10.0% per annum	(7,800)	(7,300)	(7,300)	(7,300)	(7,300)	(7,300)	(2,700)	-	-	-	-	-	-
Sub Total	(33,900)	(41,200)	(48,500)	(55,800)	(63,100)	(70,400)	(73,100)	(73,100)	(73,100)	(73,100)	(73,100)	(73,100)	(73,100)
Book Value of Furniture and Equipment	19,200	31,900	24,600	17,300	10,000	2,700	-	-	-	-	-	-	-
Plant and Equipment													
Valuation / Historical Cost	2,153,800	2,593,800	2,856,800	2,985,800	3,090,800	3,303,800	3,885,300	3,987,300	4,406,800	4,763,300	5,281,300	5,446,300	5,752,300
Acquisitions - Renewal	470,000	403,500	662,000	110,000	363,500	726,500	438,000	668,500	459,500	622,000	343,000	374,500	329,500
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	-	-	25,000	-	-	-	-	-	-	-	-
Disposals	(30,000)	(140,500)	(533,000)	(5,000)	(175,500)	(145,000)	(336,000)	(249,000)	(103,000)	(104,000)	(178,000)	(68,500)	(61,000)
Sub Total	2,593,800	2,856,800	2,985,800	3,090,800	3,303,800	3,885,300	3,987,300	4,406,800	4,763,300	5,281,300	5,446,300	5,752,300	6,020,800
Accumulated Depreciation	(932,700)	(1,148,300)	(1,291,100)	(1,440,300)	(1,594,800)	(1,759,900)	(1,954,100)	(2,153,400)	(2,373,700)	(2,611,800)	(2,875,800)	(3,148,100)	(3,435,700)
Depreciation 5.0% per annum	(215,600)	(142,800)	(149,200)	(154,500)	(165,100)	(194,200)	(199,300)	(220,300)	(238,100)	(264,000)	(272,300)	(287,600)	(301,000)
Sub Total	(1,148,300)	(1,291,100)	(1,440,300)	(1,594,800)	(1,759,900)	(1,954,100)	(2,153,400)	(2,373,700)	(2,611,800)	(2,875,800)	(3,148,100)	(3,435,700)	(3,736,700)
Book Value of Plant and Equipment	1,445,500	1,565,700	1,545,500	1,496,000	1,543,900	1,931,200	1,833,900	2,033,100	2,151,500	2,405,500	2,298,200	2,316,600	2,284,100

	Prior Year Forecast \$	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Asset Information - Assets (continued)													
Bushfire Equipment													
Valuation / Historical Cost	423,300	304,900	304,900	304,900	304,900	304,900	304,900	304,900	304,900	304,900	304,900	304,900	304,900
Acquisitions - Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	(118,400)	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	304,900	304,900	304,900	304,900	304,900	304,900	304,900	304,900	304,900	304,900	304,900	304,900	304,900
Accumulated Depreciation	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)
Depreciation 3.3% per annum	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)	(304,900)
Book Value of Bushfire Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Valuation / Historical Cost	14,667,400	18,867,600	19,549,600	20,157,600	24,063,600	24,858,100	25,513,100	25,985,600	27,895,100	28,466,100	29,576,600	30,304,500	30,903,000
Total Accumulated Depreciation	(3,429,600)	(3,875,600)	(4,339,100)	(4,817,900)	(5,381,200)	(5,977,800)	(6,586,000)	(7,213,600)	(7,890,000)	(8,593,400)	(9,316,100)	(10,055,200)	(10,818,800)
Total Assets Book Value	11,237,800	14,992,000	15,210,500	15,339,700	18,682,400	18,880,300	18,927,100	18,772,000	20,005,100	19,872,700	20,260,500	20,249,300	20,084,200

Asset Information - Infrastructure

	Prior Year Forecast \$	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Asset Information - Infrastructure													
Roads													
Valuation / Historical Cost	38,585,200	39,948,200	41,536,200	43,146,200	44,756,200	45,466,200	46,176,200	47,336,200	48,496,200	50,106,200	51,716,200	52,876,200	54,036,200
Acquisitions - Renewal	1,363,000	1,588,000	1,610,000	1,610,000	710,000	710,000	1,160,000	1,160,000	1,610,000	1,610,000	1,160,000	1,160,000	1,610,000
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	39,948,200	41,536,200	43,146,200	44,756,200	45,466,200	46,176,200	47,336,200	48,496,200	50,106,200	51,716,200	52,876,200	54,036,200	55,646,200
Accumulated Depreciation	(1,119,300)	(2,238,000)	(3,068,700)	(3,931,600)	(4,826,700)	(5,736,000)	(6,659,500)	(7,606,200)	(8,576,100)	(9,578,200)	(10,612,500)	(11,670,000)	(12,750,700)
Depreciation 2.0% per annum	(1,118,700)	(830,700)	(862,900)	(895,100)	(909,300)	(923,500)	(946,700)	(969,900)	(1,002,100)	(1,034,300)	(1,057,500)	(1,080,700)	(1,112,900)
Sub Total	(2,238,000)	(3,068,700)	(3,931,600)	(4,826,700)	(5,736,000)	(6,659,500)	(7,606,200)	(8,576,100)	(9,578,200)	(10,612,500)	(11,670,000)	(12,750,700)	(13,863,600)
Book Value of Roads	37,710,200	38,467,500	39,214,600	39,929,500	39,730,200	39,516,700	39,730,000	39,920,100	40,528,000	41,103,700	41,206,200	41,285,500	41,782,600
Drainage													
Valuation / Historical Cost	143,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700
Acquisitions - Renewal	15,000	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700
Accumulated Depreciation	(1,800)	(3,600)	(5,500)	(7,400)	(9,300)	(11,200)	(13,100)	(15,000)	(16,900)	(18,800)	(20,700)	(22,600)	(24,500)
Depreciation 1.3% per annum	(1,800)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)
Sub Total	(3,600)	(5,500)	(7,400)	(9,300)	(11,200)	(13,100)	(15,000)	(16,900)	(18,800)	(20,700)	(22,600)	(24,500)	(26,400)
Book Value of Drainage	155,100	153,200	151,300	149,400	147,500	145,600	143,700	141,800	139,900	138,000	136,100	134,200	132,300

	Prior Year Forecast \$	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Asset Information - Infrastructure (continued)													
Bridges													
Valuation / Historical Cost	7,168,400	7,968,400	7,968,400	7,968,400	7,968,400	7,968,400	7,968,400	8,168,400	8,168,400	8,368,400	8,368,400	8,368,400	8,368,400
Acquisitions - Renewal	800,000	-	-	-	-	-	200,000	-	200,000	-	-	-	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	7,968,400	7,968,400	7,968,400	7,968,400	7,968,400	7,968,400	8,168,400	8,168,400	8,368,400	8,368,400	8,368,400	8,368,400	8,368,400
Accumulated Depreciation	(143,400)	(286,700)	(446,000)	(605,300)	(764,600)	(923,900)	(1,083,200)	(1,246,500)	(1,409,800)	(1,577,100)	(1,744,400)	(1,911,700)	(2,079,000)
Depreciation 2.0% per annum	(143,300)	(159,300)	(159,300)	(159,300)	(159,300)	(159,300)	(163,300)	(163,300)	(167,300)	(167,300)	(167,300)	(167,300)	(167,300)
Sub Total	(286,700)	(446,000)	(605,300)	(764,600)	(923,900)	(1,083,200)	(1,246,500)	(1,409,800)	(1,577,100)	(1,744,400)	(1,911,700)	(2,079,000)	(2,246,300)
Book Value of Bridges	7,681,700	7,522,400	7,363,100	7,203,800	7,044,500	6,885,200	6,921,900	6,758,600	6,791,300	6,624,000	6,456,700	6,289,400	6,122,100
Footpaths													
Valuation / Historical Cost	221,900	221,900	251,900	481,900	711,900	741,900	771,900	801,900	831,900	989,400	989,400	989,400	989,400
Acquisitions - Renewal	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000	157,500	-	-	-	50,000
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	200,000	200,000	-	-	-	-	-	-	-	-	200,000
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	221,900	251,900	481,900	711,900	741,900	771,900	801,900	831,900	989,400	989,400	989,400	989,400	1,239,400
Accumulated Depreciation	(7,400)	(14,800)	(21,000)	(33,000)	(50,700)	(69,200)	(88,400)	(108,400)	(129,100)	(153,800)	(178,500)	(203,200)	(227,900)
Depreciation 2.5% per annum	(7,400)	(6,200)	(12,000)	(17,700)	(18,500)	(19,200)	(20,000)	(20,700)	(24,700)	(24,700)	(24,700)	(24,700)	(30,900)
Sub Total	(14,800)	(21,000)	(33,000)	(50,700)	(69,200)	(88,400)	(108,400)	(129,100)	(153,800)	(178,500)	(203,200)	(227,900)	(258,800)
Book Value of Footpaths	207,100	230,900	448,900	661,200	672,700	683,500	693,500	702,800	835,600	810,900	786,200	761,500	980,600

	Prior Year Forecast \$	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Asset Information - Infrastructure (continued)													
Other Infrastructure													
Valuation / Historical Cost	340,100	445,100	663,100	713,100	803,100	883,100	933,100	983,100	1,033,100	1,083,100	1,133,100	1,183,100	1,233,100
Acquisitions - Renewal	105,000	-	-	40,000	30,000	-	-	-	-	-	-	-	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	218,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	445,100	663,100	713,100	803,100	883,100	933,100	983,100	1,033,100	1,083,100	1,133,100	1,183,100	1,233,100	1,283,100
Accumulated Depreciation	(42,800)	(87,000)	(103,500)	(121,300)	(141,300)	(163,300)	(186,600)	(211,100)	(236,900)	(263,900)	(292,200)	(321,700)	(352,500)
Depreciation 2.5% per annum	(44,200)	(16,500)	(17,800)	(20,000)	(22,000)	(23,300)	(24,500)	(25,800)	(27,000)	(28,300)	(29,500)	(30,800)	(32,000)
Sub Total	(87,000)	(103,500)	(121,300)	(141,300)	(163,300)	(186,600)	(211,100)	(236,900)	(263,900)	(292,200)	(321,700)	(352,500)	(384,500)
Book Value of Other Infrastructure	358,100	559,600	591,800	661,800	719,800	746,500	772,000	796,200	819,200	840,900	861,400	880,600	898,600
Parks and Ovals													
Valuation / Historical Cost	1,791,300	2,116,300	2,408,800	2,481,300	4,623,800	4,736,300	4,983,800	5,631,300	5,673,800	5,716,300	6,058,800	6,206,300	6,353,800
Acquisitions - Renewal	325,000	142,500	72,500	42,500	112,500	247,500	147,500	42,500	42,500	42,500	147,500	147,500	42,500
Acquisitions - Upgrade	-	-	-	-	-	-	500,000	-	-	300,000	-	-	300,000
Acquisitions - New	-	150,000	-	2,100,000	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	2,116,300	2,408,800	2,481,300	4,623,800	4,736,300	4,983,800	5,631,300	5,673,800	5,716,300	6,058,800	6,206,300	6,353,800	6,696,300
Accumulated Depreciation	(146,900)	(288,900)	(349,100)	(411,100)	(526,600)	(645,000)	(769,500)	(910,200)	(1,052,000)	(1,194,900)	(1,346,300)	(1,501,400)	(1,660,200)
Depreciation 2.5% per annum	(142,000)	(60,200)	(62,000)	(115,500)	(118,400)	(124,500)	(140,700)	(141,800)	(142,900)	(151,400)	(155,100)	(158,800)	(167,400)
Sub Total	(288,900)	(349,100)	(411,100)	(526,600)	(645,000)	(769,500)	(910,200)	(1,052,000)	(1,194,900)	(1,346,300)	(1,501,400)	(1,660,200)	(1,827,600)
Book Value of Parks and Ovals	1,827,400	2,059,700	2,070,200	4,097,200	4,091,300	4,214,300	4,721,100	4,621,800	4,521,400	4,712,500	4,704,900	4,693,600	4,868,700

	Prior Year Forecast \$	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Asset Information - Infrastructure (continued)													
Airfields													
Valuation / Historical Cost	116,100	116,100	116,100	116,100	116,100	116,100	116,100	116,100	116,100	116,100	116,100	116,100	116,100
Acquisitions - Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	116,100	116,100	116,100	116,100	116,100	116,100	116,100	116,100	116,100	116,100	116,100	116,100	116,100
Accumulated Depreciation	(15,300)	(23,700)	(35,300)	(46,900)	(58,500)	(70,100)	(81,700)	(93,300)	(104,900)	(116,100)	(116,100)	(116,100)	(116,100)
Depreciation 10.0% per annum	(8,400)	(11,600)	(11,600)	(11,600)	(11,600)	(11,600)	(11,600)	(11,600)	(11,200)	-	-	-	-
Sub Total	(23,700)	(35,300)	(46,900)	(58,500)	(70,100)	(81,700)	(93,300)	(104,900)	(116,100)	(116,100)	(116,100)	(116,100)	(116,100)
Book Value of Airfields	92,400	80,800	69,200	57,600	46,000	34,400	22,800	11,200	-	-	-	-	-
Total Valuation / Historical Cost	50,974,700	53,103,200	55,065,700	59,138,200	60,070,700	61,108,200	63,195,700	64,478,200	66,538,200	68,540,700	69,898,200	71,255,700	73,508,200
Total Accumulated Depreciation	(2,656,000)	(3,583,100)	(4,551,300)	(5,613,100)	(6,694,800)	(7,798,800)	(8,944,200)	(10,115,900)	(11,325,700)	(12,566,300)	(13,835,000)	(15,131,900)	(16,477,000)
Total Infrastructure Book Value	48,318,700	49,520,100	50,514,400	53,525,100	53,375,900	53,309,400	54,251,500	54,362,300	55,212,500	55,974,400	56,063,200	56,123,800	57,031,200

Asset Information - Financial Plan vs Asset Plan/s

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
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Asset Information - Financial Plan vs Asset Plan/s

Asset Initiatives (Renewal) (Financial Plan)

Assets	1,517,700	702,000	550,000	2,543,500	926,500	478,000	708,500	499,500	662,000	383,000	414,500	369,500
Infrastructure	1,760,500	1,712,500	1,722,500	882,500	987,500	1,537,500	1,232,500	2,010,000	1,652,500	1,307,500	1,307,500	1,702,500

Total Asset Initiatives (Renewal) (Financial Plan)	3,278,200	2,414,500	2,272,500	3,426,000	1,914,000	2,015,500	1,941,000	2,509,500	2,314,500	1,690,500	1,722,000	2,072,000
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10-Year Renewal Works Net Present Value on 5% Rate	18,705,162	17,419,379	17,147,876
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Asset Initiatives (Renewal) (Asset Plans)

Assets	1,595,379	1,960	1,607,781	2,039	2,080	2,122	2,164	1,455,744	2,251	2,296	2,950	3,425
Infrastructure	4,199,456	1,748,521	1,056,114	4,013,831	917,564	2,956,121	776,763	1,637,765	641,776	835,265	1,435,025	1,506,776

Total Asset Initiatives (Renewal) (Asset Plans)	5,794,835	1,750,481	2,663,895	4,015,870	919,644	2,958,243	778,927	3,093,509	644,027	837,561	1,437,975	1,510,201
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10-Year Renewal Works Net Present Value on 5% Rate	6,802,159	4,433,341	4,925,719
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Depreciable Assets	
Fair Value Depreciated Replacement (excluding Land) at Start (From Financial Plans)	
Buildings	9,010,100
Furniture and Equipment	19,200
Plant and Equipment	1,445,500
Bushfire Equipment	-
Roads	37,710,200
Drainage	155,100
Bridges	7,681,700
Footpaths	207,100
Other Infrastructure	358,100
Parks and Ovals	1,827,400
Airfields	92,400
Total	58,506,800

Depreciable Assets	
Fair Value Replacement (excluding Land) at Start (2019)(From Asset Plans)	
Buildings	20,016,800
Furniture and Equipment	-
Plant and Equipment	1,578,969
Bushfire Equipment	-
Roads	39,612,967
Drainage	5,422,247
Bridges	7,182,155
Footpaths	882,000
Other Infrastructure	353,500
Parks and Ovals	2,819,375
Airfields	1,596,254
Total	79,464,267

Current Service Delivery (Net Impact)

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Current Service Delivery (Net Impact)												
General Purpose Funding												
Other General Purpose Funding	880,300	910,500	937,600	955,700	974,900	994,300	1,014,400	1,034,500	1,055,300	1,076,400	1,097,900	1,120,000
Rates	2,600,900	2,868,200	3,014,200	3,167,700	3,328,900	3,498,100	3,675,900	3,862,700	4,058,600	4,264,800	4,481,000	4,708,300
Total General Purpose Funding	3,481,200	3,778,700	3,951,800	4,123,400	4,303,800	4,492,400	4,690,300	4,897,200	5,113,900	5,341,200	5,578,900	5,828,300
Governance												
Members of Council	(234,700)	(250,100)	(245,700)	(262,400)	(257,700)	(274,000)	(269,600)	(287,300)	(281,300)	(301,000)	(295,200)	(314,000)
Other Governance	(215,700)	(199,200)	(224,400)	(207,300)	(233,400)	(215,500)	(242,800)	(224,300)	(252,700)	(233,400)	(263,000)	(242,700)
Total Governance	(450,400)	(449,300)	(470,100)	(469,700)	(491,100)	(489,500)	(512,400)	(511,600)	(534,000)	(534,400)	(558,200)	(556,700)
Law Order and Public Safety												
Animal Control	(18,900)	(19,400)	(19,900)	(20,300)	(20,700)	(21,100)	(21,600)	(22,000)	(22,400)	(22,800)	(23,400)	(23,800)
Emergency Management	(5,500)	(5,600)	(5,700)	(5,800)	(5,900)	(6,000)	(6,200)	(6,300)	(6,400)	(6,500)	(6,700)	(6,800)
Emergency Services Levy	1,900	2,000	2,000	1,900	1,800	1,900	1,900	1,700	1,800	1,700	1,700	1,700
Fire Prevention	(36,900)	(37,700)	(38,400)	(39,200)	(40,100)	(40,800)	(41,700)	(42,700)	(43,500)	(44,300)	(45,200)	(46,000)
Other Law Order and Public Safety	(8,300)	(8,400)	(8,600)	(8,800)	(9,000)	(9,100)	(9,300)	(9,500)	(9,700)	(9,900)	(10,100)	(10,300)
Total Law Order and Public Safety	(67,700)	(69,100)	(70,600)	(72,200)	(73,900)	(75,100)	(76,900)	(78,800)	(80,200)	(81,800)	(83,700)	(85,200)
Health												
Preventative Services - Inspections and Administration	(30,800)	(17,800)	(18,200)	(18,600)	(19,000)	(19,300)	(19,700)	(20,200)	(20,600)	(21,000)	(21,500)	(21,900)
Preventative Services - Pest Control	(13,000)	(13,100)	(13,600)	(13,800)	(14,200)	(14,500)	(14,800)	(15,100)	(15,500)	(15,900)	(16,200)	(16,600)
Preventative Services - Other	(9,700)	(9,900)	(10,100)	(10,300)	(10,500)	(10,700)	(10,900)	(11,100)	(11,300)	(11,600)	(11,800)	(12,000)
Other Health	(66,600)	(68,100)	(69,400)	(70,900)	(72,300)	(73,700)	(75,200)	(76,700)	(78,200)	(79,800)	(81,300)	(83,000)
Total Health	(120,100)	(108,900)	(111,300)	(113,600)	(116,000)	(118,200)	(120,600)	(123,100)	(125,600)	(128,300)	(130,800)	(133,500)
Education and Welfare												
Other Aged and Disabled	(17,600)	(18,000)	(18,400)	(18,800)	(19,100)	(19,500)	(19,900)	(20,300)	(20,700)	(21,100)	(21,600)	(22,000)
Senior Citizen Centres	(32,100)	(33,000)	(33,800)	(34,500)	(35,500)	(36,500)	(37,300)	(38,200)	(39,300)	(40,500)	(41,600)	(42,500)
Care of Families and Children	(33,500)	(34,200)	(35,000)	(35,900)	(36,700)	(37,400)	(38,400)	(39,400)	(40,100)	(41,100)	(42,100)	(43,100)
Other Education	(12,300)	(12,500)	(12,800)	(13,100)	(13,500)	(13,700)	(14,100)	(14,300)	(14,700)	(15,100)	(15,300)	(15,700)
Other Welfare	(16,300)	(16,700)	(17,000)	(17,300)	(17,700)	(18,000)	(18,300)	(18,600)	(19,100)	(19,600)	(20,000)	(20,300)
Total Education and Welfare	(111,800)	(114,400)	(117,000)	(119,600)	(122,500)	(125,100)	(128,000)	(130,800)	(133,900)	(137,400)	(140,600)	(143,600)

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Current Service Delivery (Net Impact) (continued)												
Housing												
Housing - Community	(700)	(1,200)	(2,000)	(2,400)	(3,500)	(4,500)	(5,600)	(6,500)	(8,300)	(9,500)	(10,700)	(11,300)
Housing - Senior Citizens	(19,400)	(22,100)	(22,400)	(23,200)	(24,300)	(25,200)	(25,800)	(26,100)	(27,900)	(29,700)	(30,300)	(30,700)
Housing - Staff	18,200	18,700	18,800	19,000	18,600	18,600	18,200	18,600	18,000	17,900	18,100	17,900
Total Housing	(1,900)	(4,600)	(5,600)	(6,600)	(9,200)	(11,100)	(13,200)	(14,000)	(18,200)	(21,300)	(22,900)	(24,100)
Community Amenities												
Other Community Amenities	(115,600)	(118,200)	(120,900)	(123,900)	(127,200)	(130,200)	(133,300)	(136,700)	(140,000)	(143,300)	(146,800)	(150,400)
Environmental Protection	(7,900)	(8,000)	(8,200)	(8,300)	(8,500)	(8,600)	(8,800)	(8,900)	(9,100)	(9,400)	(9,600)	(9,800)
Sanitation - General	(74,500)	(76,600)	(78,800)	(81,100)	(83,400)	(85,900)	(88,400)	(91,000)	(93,500)	(96,100)	(98,700)	(101,400)
Sanitation - Other	(36,400)	(37,400)	(38,400)	(39,400)	(40,500)	(41,700)	(42,900)	(44,100)	(45,200)	(46,400)	(47,700)	(49,000)
Sewerage	(9,500)	(9,800)	(10,000)	(10,200)	(10,500)	(10,700)	(10,900)	(11,200)	(11,500)	(11,600)	(11,900)	(12,100)
Planning and Development	(55,400)	(56,500)	(57,700)	(58,900)	(60,300)	(61,500)	(62,700)	(64,200)	(65,500)	(66,900)	(68,300)	(69,900)
Total Community Amenities	(299,300)	(306,500)	(314,000)	(321,800)	(330,400)	(338,600)	(347,000)	(356,100)	(364,800)	(373,700)	(383,000)	(392,600)
Recreation and Culture												
Heritage	(50,700)	(51,600)	(52,800)	(54,100)	(55,200)	(56,700)	(57,900)	(59,200)	(61,300)	(62,800)	(64,200)	(65,900)
Libraries	(33,400)	(34,000)	(34,700)	(35,300)	(36,100)	(36,700)	(37,500)	(38,200)	(39,000)	(39,900)	(40,700)	(41,400)
Other Culture	(28,200)	(28,800)	(29,200)	(29,800)	(30,400)	(31,000)	(31,500)	(32,000)	(32,700)	(33,600)	(34,200)	(34,800)
Other Recreation and Sport	(502,500)	(515,700)	(529,200)	(542,900)	(557,800)	(572,100)	(588,500)	(603,900)	(620,200)	(637,700)	(654,200)	(672,600)
Public Halls and Civic Centres	(57,500)	(58,900)	(60,300)	(61,900)	(63,100)	(64,900)	(66,200)	(67,800)	(69,600)	(71,200)	(73,200)	(74,800)
Total Recreation and Culture	(672,300)	(689,000)	(706,200)	(724,000)	(742,600)	(761,400)	(781,600)	(801,100)	(822,800)	(845,200)	(866,500)	(889,500)
Transport												
Aerodromes	(6,900)	(7,000)	(7,200)	(7,300)	(7,500)	(7,600)	(7,800)	(7,900)	(8,100)	(8,200)	(8,400)	(8,600)
Transport - Construction	-	-	-	-	-	-	-	-	-	-	-	-
Transport - Maintenance	(659,400)	(642,300)	(657,900)	(673,800)	(690,800)	(707,400)	(725,000)	(742,500)	(761,000)	(779,700)	(799,300)	(818,900)
Plant and Machinery	(1,000)	(500)	(100)	-	-	-	-	-	-	-	-	-
Vehicle Licensing	(31,900)	(32,500)	(33,200)	(33,900)	(34,700)	(35,300)	(36,100)	(36,900)	(37,600)	(38,400)	(39,100)	(40,000)
Total Transport	(699,200)	(682,300)	(698,400)	(715,000)	(733,000)	(750,300)	(768,900)	(787,300)	(806,700)	(826,300)	(846,800)	(867,500)

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Current Service Delivery (Net Impact) (continued)												
Economic Services												
Building Control	(48,600)	(49,600)	(50,800)	(51,800)	(52,900)	(54,000)	(55,100)	(56,400)	(57,600)	(58,800)	(60,200)	(61,400)
Economic Development	(20,600)	(21,200)	(21,800)	(22,500)	(23,100)	(23,800)	(24,500)	(25,100)	(26,000)	(26,700)	(27,500)	(28,300)
Other Economic Services	(41,900)	(42,700)	(43,700)	(44,600)	(45,700)	(46,600)	(47,700)	(48,800)	(50,800)	(51,700)	(52,700)	(53,800)
Rural Services	(27,800)	(28,400)	(28,900)	(29,400)	(30,200)	(30,700)	(31,300)	(32,000)	(32,600)	(33,400)	(34,200)	(34,800)
Tourism and Area Promotion	(165,500)	(168,800)	(172,200)	(175,500)	(179,100)	(182,700)	(186,300)	(190,200)	(194,000)	(197,800)	(201,700)	(205,700)
Total Economic Services	(304,400)	(310,700)	(317,400)	(323,800)	(331,000)	(337,800)	(344,900)	(352,500)	(361,000)	(368,400)	(376,300)	(384,000)
Other Property and Services												
Administration Overheads	140,800	122,900	157,900	152,100	144,100	136,800	76,800	119,700	110,800	101,200	90,900	29,300
Plant Operating Costs	198,800	202,900	206,000	209,500	218,900	211,200	181,800	223,200	224,300	230,400	233,900	237,700
Private Works	(900)	(900)	(1,100)	(1,100)	(1,200)	(1,300)	(1,400)	(1,500)	(1,600)	(1,600)	(1,800)	(1,900)
Public Works Overheads	2,700	3,600	5,000	5,800	7,300	8,200	(5,300)	10,900	12,500	13,500	15,200	17,100
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-
Stock	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Property and Services	341,400	328,500	367,800	366,300	369,100	354,900	251,900	352,300	346,000	343,500	338,200	282,200
Total Current Service Delivery (Net Impact)	(912,800)	(900,300)	(921,000)	(942,400)	(965,400)	(986,800)	(1,010,900)	(1,034,600)	(1,058,700)	(1,083,600)	(1,109,700)	(1,135,600)

Key Initiatives - Land

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Land												
Mingenew Hill Sub-Division												
Creation and sale of lifestyle blocks on Mingenew Hill.												
Land Development	72,000	-	-	-	-	-	-	-	-	392,500	1,607,500	-
Ongoing Infrastructure Operations	-	-	-	-	-	-	-	-	-	-	20,000	20,000
Sale of Land Proceeds	-	-	-	-	-	-	-	-	-	-	(1,238,600)	(223,000)
Total Mingenew Hill Sub-Division	72,000	-	-	-	-	-	-	-	-	392,500	388,900	(203,000)
Total Land	72,000	-	-	-	-	-	-	-	-	392,500	388,900	(203,000)

Key Initiatives - Buildings

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Buildings												
Staff Housing - Minor Works												
<i>Minor renewal works on staff housing.</i>												
Renewal Works - To Be Determined	35,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total Staff Housing - Minor Works	35,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Administration Centre Refurbishment												
<i>Minor renewal works on the administration centre.</i>												
Renewal Works - To Be Determined	15,900	10,000	-	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Administration Centre Refurbishment	15,900	10,000	-	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Daycare Centre - New build												
<i>Renewal of Daycare Centre</i>												
Grant Revenue	(800,000)	-	-	-	-	-	-	-	-	-	-	-
Construction of Daycare Facility	1,000,000	-	-	-	-	-	-	-	-	-	-	-
Additional Operation Expenses	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Daycare Centre - New build	200,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Housing Project - Government Regional Officer Housing												
<i>Construction of housing for occupation by State Government employees.</i>												
Proceeds from New Loan	(800,000)	-	-	-	-	-	-	-	-	-	-	-
Construction of Two (2) Residential Facilities	800,000	-	-	-	-	-	-	-	-	-	-	-
Additional Operating Costs	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Loan Interest Repayments	-	39,200	36,000	32,600	29,100	25,400	21,500	17,300	13,000	8,500	3,700	-
Loan Principal Repayments	-	63,400	66,600	70,000	73,500	77,300	81,200	85,300	89,600	94,100	98,900	-
Rent Revenue	(47,200)	(95,400)	(96,400)	(97,400)	(98,300)	(99,300)	(100,300)	(101,300)	(102,300)	(103,300)	(52,200)	-
Total Housing Project - Government Regional Officer Housing	(47,200)	17,200	16,200	15,200	14,300	13,400	12,400	11,300	10,300	9,300	60,400	10,000

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Buildings (continued)												
Housing Project - Key Worker Accommodation												
<i>Construction of housing for occupation by State Government employees.</i>												
Proceeds from New Loan	(800,000)	-	-	-	-	-	-	-	-	-	-	-
Construction of Two (2) Residential Facilities	800,000	-	-	-	-	-	-	-	-	-	-	-
Additional Operating Costs	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Loan Interest Repayments	-	39,200	36,000	32,600	29,100	25,400	21,500	17,300	13,000	8,500	3,700	-
Loan Principal Repayments	-	63,400	66,600	70,000	73,500	77,300	81,200	85,300	89,600	94,100	98,900	-
Rent Revenue	(23,600)	(47,700)	(48,200)	(48,700)	(49,100)	(49,600)	(50,100)	(50,600)	(51,100)	(51,600)	(52,200)	(52,700)
Total Housing Project - Key Worker Accommodation	(23,600)	64,900	64,400	63,900	63,500	63,100	62,600	62,000	61,500	61,000	60,400	(42,700)
Revolving Energy Initiative												
<i>Upgrading buildings with energy saving improvements to reduce operating expense.</i>												
Grant Revenue	(26,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
Energy Saving Improvements	26,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Operational Savings	(1,000)	(2,000)	(3,000)	(4,000)	(5,000)	(6,000)	(7,000)	(8,000)	(9,000)	(10,000)	(11,000)	(12,000)
Total Revolving Energy Initiative	(1,000)	(2,000)	(3,000)	(4,000)	(5,000)	(6,000)	(7,000)	(8,000)	(9,000)	(10,000)	(11,000)	(12,000)
Housing Project - Staff Housing (1)												
<i>Construction of housing for occupation by Shire employees.</i>												
Proceeds from New Loan	-	(500,000)	-	-	-	-	-	-	-	-	-	-
Construction of a Residential Facility	-	500,000	-	-	-	-	-	-	-	-	-	-
Additional Operating Costs	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Loan Interest Repayments	-	-	24,500	22,500	20,400	18,200	15,900	13,400	10,800	8,100	5,300	2,300
Loan Principal Repayments	-	-	39,600	41,600	43,800	46,000	48,300	50,700	53,300	56,000	58,800	61,800
Rent Revenue	-	-	(6,100)	(6,200)	(6,300)	(6,300)	(6,400)	(6,400)	(6,500)	(6,600)	(6,600)	(6,700)
Total Housing Project - Staff Housing (1)	-	-	63,000	62,900	62,900	62,900	62,800	62,700	62,600	62,500	62,500	62,400

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Buildings (continued)												
Housing Project - Staff Housing (2)												
<i>Construction of housing for occupation by Shire employees.</i>												
Proceeds from New Loan	-	-	-	(500,000)	-	-	-	-	-	-	-	-
Construction of a Residential Facility	-	-	-	500,000	-	-	-	-	-	-	-	-
Additional Operating Costs	-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Loan Interest Repayments	-	-	-	-	24,500	22,500	20,400	18,200	15,900	13,400	10,800	8,100
Loan Principal Repayments	-	-	-	-	39,600	41,600	43,800	46,000	48,300	50,700	53,300	56,000
Rent Revenue	-	-	-	-	(6,300)	(6,300)	(6,400)	(6,400)	(6,500)	(6,600)	(6,600)	(6,700)
Total Housing Project - Staff Housing (2)	-	-	-	-	62,800	62,800	62,800	62,800	62,700	62,500	62,500	62,400
Housing Project - Staff Housing (3)												
<i>Construction of housing for occupation by Shire employees.</i>												
Proceeds from New Loan	-	-	-	-	-	(500,000)	-	-	-	-	-	-
Construction of a Residential Facility	-	-	-	-	-	500,000	-	-	-	-	-	-
Additional Operating Costs	-	-	-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000
Loan Interest Repayments	-	-	-	-	-	-	24,500	22,500	20,400	18,200	15,900	13,400
Loan Principal Repayments	-	-	-	-	-	-	39,600	41,600	43,800	46,000	48,300	50,700
Rent Revenue	-	-	-	-	-	-	(6,400)	(6,400)	(6,500)	(6,600)	(6,600)	(6,700)
Total Housing Project - Staff Housing (3)	-	-	-	-	-	-	62,700	62,700	62,700	62,600	62,600	62,400
Housing Project - Staff Housing (4)												
<i>Construction of housing for occupation by Shire employees.</i>												
Proceeds from New Loan	-	-	-	-	-	-	-	(500,000)	-	-	-	-
Construction of a Residential Facility	-	-	-	-	-	-	-	500,000	-	-	-	-
Additional Operating Costs	-	-	-	-	-	-	-	-	5,000	5,000	5,000	5,000
Loan Interest Repayments	-	-	-	-	-	-	-	-	24,500	22,500	20,400	18,200
Loan Principal Repayments	-	-	-	-	-	-	-	-	39,600	41,600	43,800	46,000
Rent Revenue	-	-	-	-	-	-	-	-	(6,500)	(6,600)	(6,600)	(6,700)
Total Housing Project - Staff Housing (4)	-	-	-	-	-	-	-	-	62,600	62,500	62,600	62,500

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Buildings (continued)												
Housing Project - Staff Housing (5)												
<i>Construction of housing for occupation by Shire employees.</i>												
Proceeds from New Loan	-	-	-	-	-	-	-	-	-	(500,000)	-	-
Construction of a Residential Facility	-	-	-	-	-	-	-	-	-	500,000	-	-
Additional Operating Costs	-	-	-	-	-	-	-	-	-	-	5,000	5,000
Loan Interest Repayments	-	-	-	-	-	-	-	-	-	-	24,500	22,500
Loan Principal Repayments	-	-	-	-	-	-	-	-	-	-	39,600	41,600
Rent Revenue	-	-	-	-	-	-	-	-	-	-	(6,600)	(6,700)
Total Housing Project - Staff Housing (5)	-	-	-	-	-	-	-	-	-	-	62,500	62,400
Housing Project - Staff Housing (6)												
<i>Construction of housing for occupation by Shire employees.</i>												
Proceeds from New Loan	-	-	-	-	-	-	-	-	-	-	-	(500,000)
Construction of a Residential Facility	-	-	-	-	-	-	-	-	-	-	-	500,000
Total Housing Project - Staff Housing (6)	-	-	-	-	-	-	-	-	-	-	-	-
Housing Project - Aged Persons (1)												
<i>Construction of housing for occupation by aged persons.</i>												
Grant Contributions	-	-	-	(1,000,000)	-	-	-	-	-	-	-	-
Construction of a Residential Facility	-	-	-	1,000,000	-	-	-	-	-	-	-	-
Additional Operating Costs	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Rent Revenue	-	-	-	-	(13,100)	(13,200)	(13,400)	(13,500)	(13,600)	(13,800)	(13,900)	(14,000)
Total Housing Project - Aged Persons (1)	-	-	-	-	(3,100)	(3,200)	(3,400)	(3,500)	(3,600)	(3,800)	(3,900)	(4,000)
Housing Project - Aged Persons (2)												
<i>Construction of housing for occupation by aged persons.</i>												
Grant Contributions	-	-	-	-	-	-	-	(1,000,000)	-	-	-	-
Construction of a Residential Facility	-	-	-	-	-	-	-	1,000,000	-	-	-	-
Additional Operating Costs	-	-	-	-	-	-	-	-	10,000	10,000	10,000	10,000
Rent Revenue	-	-	-	-	-	-	-	-	(13,600)	(13,800)	(13,900)	(14,000)
Total Housing Project - Aged Persons (2)	-	-	-	-	-	-	-	-	(3,600)	(3,800)	(3,900)	(4,000)
Aged Person Unit Refurbishment												
<i>Renewal of the Aged Person Unit.</i>												
Unit Renewal	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total Aged Person Unit Refurbishment	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Buildings (continued)												
Town Hall Major Refurbishment												
<i>Large-scale refurbishment to the Town Hall.</i>												
Grants and Contributions	-	-	-	(2,000,000)	-	-	-	-	-	-	-	-
Refurbishment Works	-	-	-	2,000,000	-	-	-	-	-	-	-	-
Total Town Hall Major Refurbishment	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Centre Upgrade												
<i>Extension of the existing recreation centre.</i>												
Grant Revenue	(1,015,000)	-	-	-	-	-	-	-	-	-	-	-
Extension Works	1,090,000	-	-	-	-	-	-	-	-	-	-	-
Additional Operation Expenses	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Recreation Centre Upgrade	75,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Sports Club Air-Conditioners Replacement												
<i>Renewal of sports club air-conditioners.</i>												
Funding - Sports Club	(9,500)	-	-	-	-	-	-	-	-	-	-	-
Air-Conditioner Renewal	9,500	-	-	-	-	-	-	-	-	-	-	-
Total Sports Club Air-Conditioners Replacement	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Centre Air-Conditioners Replacement												
<i>Renewal of recreation centre air-conditioners.</i>												
Air-Conditioner Renewal	5,000	-	-	-	-	-	-	-	-	-	-	-
Total Recreation Centre Air-Conditioners Replacement	5,000	-	-	-	-	-	-	-	-	-	-	-
Museum Roof Replacement												
<i>Renewal of the museum roof.</i>												
Roof Renewal	-	-	-	60,000	-	-	-	-	-	-	-	-
Total Museum Roof Replacement	-	-	-	60,000	-	-	-	-	-	-	-	-
Museum Air-Conditioners Replacement												
<i>Renewal of the museum air-conditioners.</i>												
Air-Conditioner Renewal	-	-	10,000	-	-	-	-	-	-	-	-	-
Total Museum Air-Conditioners Replacement	-	-	10,000	-	-	-	-	-	-	-	-	-

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Buildings (continued)												
Railway Station Trough Works												
<i>New trough</i>												
Trough installation	5,000	-	-	-	-	-	-	-	-	-	-	-
Total Railway Station Trough Works	5,000	-	-	-	-	-	-	-	-	-	-	-
Depot Shed Replacement												
<i>Replacement of the depot shed.</i>												
Depot Shed Replacement	-	-	-	-	160,000	-	-	-	-	-	-	-
Total Depot Shed Replacement	-	-	-	-	160,000	-	-	-	-	-	-	-
Administration Centre Air-Conditioners Replacement												
<i>Renewal of administration centre air-conditioners.</i>												
Air-Conditioner Renewal	20,000	-	-	-	-	-	-	-	-	-	-	-
Total Administration Centre Air-Conditioners Replacement	20,000	-	-	-	-	-	-	-	-	-	-	-
Yandanooka Hall Toilets Works												
<i>Renewal of the Yandanooka Hall Toilets.</i>												
Refurbishment Works	-	-	-	70,000	-	-	-	-	-	-	-	-
Total Yandanooka Hall Toilets Works	-	-	-	70,000	-	-	-	-	-	-	-	-
Hockey Grounds Public Toilets												
<i>Replace public toilets at the Hockey Grounds</i>												
Construction Works	5,800	-	-	-	-	-	-	-	-	-	-	-
Total Hockey Grounds Public Toilets	5,800	-	-	-	-	-	-	-	-	-	-	-
Autumn Centre Works												
<i>Replace lights with LED of the Autumn Centre</i>												
Refurbishment Works	8,000	-	-	-	-	-	-	-	-	-	-	-
Total Autumn Centre Works	8,000	-	-	-	-	-	-	-	-	-	-	-
Fire Shed Replacement												
<i>Replacement of the Fire Shed.</i>												
Grant Funding	-	-	(400,000)	-	-	-	-	-	-	-	-	-
Construction Works	-	-	400,000	-	-	-	-	-	-	-	-	-
Total Fire Shed Replacement	-	-	-	-	-	-	-	-	-	-	-	-

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Buildings (continued)												
Autumn Centre Generator												
<i>Installation of a standby generator at the Autumn Centre.</i>												
Construction Works	-	-	50,000	-	-	-	-	-	-	-	-	-
Additional Operating Costs	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Autumn Centre Generator	-	-	50,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Shed at Airstrip												
<i>Installation of shed at the Airstrip</i>												
Construction Works	10,000	-	-	-	-	-	-	-	-	-	-	-
Total Shed at Airstrip	10,000	-	-	-	-	-	-	-	-	-	-	-
Total Buildings	322,900	135,100	245,600	334,000	411,400	249,000	308,900	306,000	362,200	358,800	470,700	315,400

Key Initiatives - Plant and Equipment

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Plant and Equipment												
Grader - MI541												
Replacement of current machinery.												
Plant Replacement	-	-	-	-	-	-	-	450,000	-	-	-	-
Trade-In	-	-	-	-	-	-	-	(100,000)	-	-	-	-
Total Grader - MI541	-	-	-	-	-	-	-	350,000	-	-	-	-
Grader - MI572												
Replacement of current machinery.												
Plant Replacement	-	-	-	-	400,000	-	-	-	-	-	-	-
Trade-In	-	-	-	-	(75,000)	-	-	-	-	-	-	-
Total Grader - MI572	-	-	-	-	325,000	-	-	-	-	-	-	-
Loader - MI473												
Replacement of current machinery.												
Plant Replacement	-	-	-	-	-	-	-	-	-	-	350,000	-
Trade-In	-	-	-	-	-	-	-	-	-	-	(65,000)	-
Total Loader - MI473	-	-	-	-	-	-	-	-	-	-	285,000	-
Backhoe - MI262												
Replacement of current machinery.												
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-
Trade-In	-	-	-	-	-	-	-	-	-	-	-	-
Total Backhoe - MI262	-	-	-	-	-	-	-	-	-	-	-	-
Roller - MI528												
Replacement of current machinery.												
Plant Replacement	-	-	-	-	-	150,000	-	-	-	-	-	-
Trade-In	-	-	-	-	-	(80,000)	-	-	-	-	-	-
Total Roller - MI528	-	-	-	-	-	70,000	-	-	-	-	-	-

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Plant and Equipment (continued)												
Roller - MI112												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	150,000	-	-	-	-	-	-	-	-	-	-
Trade-In	-	(30,000)	-	-	-	-	-	-	-	-	-	-
Total Roller - MI112	-	120,000	-	-	-	-	-	-	-	-	-	-
Skid Steer Loader - MI255												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	100,000	-	-	-	-	100,000	-	-
Trade-In	-	-	-	-	(25,000)	-	-	-	-	(25,000)	-	-
Total Skid Steer Loader - MI255	-	-	-	-	75,000	-	-	-	-	75,000	-	-
Crew Cab Truck - MI029												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	100,000	-	-	-	-	-	-	100,000
Trade-In	-	-	-	-	(20,000)	-	-	-	-	-	-	(20,000)
Total Crew Cab Truck - MI029	-	-	-	-	80,000	-	-	-	-	-	-	80,000
Large Town Truck - MI599												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	100,000	-	-	-	-	-
Trade-In	-	-	-	-	-	-	(20,000)	-	-	-	-	-
Total Large Town Truck - MI599	-	-	-	-	-	-	80,000	-	-	-	-	-
Town Truck - MI4855												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	-	-	60,000	-	-	-
Trade-In	-	-	-	-	-	-	-	-	(10,000)	-	-	-
Total Town Truck - MI4855	-	-	-	-	-	-	-	-	50,000	-	-	-
Tipper Truck - MI027												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	250,000	-	-	-	-	-
Trade-In	-	-	-	-	-	-	(50,000)	-	-	-	-	-
Total Tipper Truck - MI027	-	-	-	-	-	-	200,000	-	-	-	-	-

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Plant and Equipment (continued)												
Fire Truck - MI384												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	500,000	-	-	-	-	-	-	-	-	-	-
Trade-In	-	(500,000)	-	-	-	-	-	-	-	-	-	-
Total Fire Truck - MI384	-	-	-	-	-	-	-	-	-	-	-	-
Fire Fighting Trailer - 1TTS835												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	20,000	-	-	-	-	-	-	-	-
Trade-In	-	-	-	(20,000)	-	-	-	-	-	-	-	-
Total Fire Fighting Trailer - 1TTS835	-	-	-	-	-	-	-	-	-	-	-	-
Fast Attack Unit - MI5015												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	250,000	-	-	-	-	-	-
Trade-In	-	-	-	-	-	(250,000)	-	-	-	-	-	-
Total Fast Attack Unit - MI5015	-	-	-	-	-	-	-	-	-	-	-	-
Water Tanker and Trailer - MI3616												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	100,000	-	-	-	-	-	-	100,000
Trade-In	-	-	-	-	(20,000)	-	-	-	-	-	-	(20,000)
Total Water Tanker and Trailer - MI3616	-	-	-	-	80,000	-	-	-	-	-	-	80,000
Water Truck - MI255												
<i>Replacement of current machinery.</i>												
Plant Replacement	150,000	-	-	-	-	-	-	-	320,000	-	-	-
Trade-In	-	-	-	-	-	-	-	-	(15,000)	-	-	-
Total Water Truck - MI255	150,000	-	-	-	-	-	-	-	305,000	-	-	-
Tractor - MI400												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	60,000	-	-	-	-	-	-	-	60,000
Trade-In	-	-	-	(5,000)	-	-	-	-	-	-	-	(5,000)
Total Tractor - MI400	-	-	-	55,000	-	-	-	-	-	-	-	55,000

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Plant and Equipment (continued)												
Tractor - MI461												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	50,000	-	-	-	-	-	-	-	50,000
Trade-In	-	-	-	(15,000)	-	-	-	-	-	-	-	(15,000)
Total Tractor - MI461	-	-	-	35,000	-	-	-	-	-	-	-	35,000
Tractor - MI5005												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	70,000	-	-	-	-	-
Trade-In	-	-	-	-	-	-	(20,000)	-	-	-	-	-
Total Tractor - MI5005	-	-	-	-	-	-	50,000	-	-	-	-	-
Honda Mower												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-
Trade-In	-	-	-	-	-	-	-	-	-	-	-	-
Total Honda Mower	-	-	-	-	-	-	-	-	-	-	-	-
ZTrak Mower												
<i>Replacement of current machinery.</i>												
Plant Replacement	6,000	-	-	6,000	-	-	6,000	-	-	6,000	-	-
Trade-In	(1,000)	-	-	(1,000)	-	-	(1,000)	-	-	(1,000)	-	-
Total ZTrak Mower	5,000	-	-	5,000	-	-	5,000	-	-	5,000	-	-
Parkland Mower												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	-	-	35,000	-	-	-
Trade-In	-	-	-	-	-	-	-	-	(9,000)	-	-	-
Total Parkland Mower	-	-	-	-	-	-	-	-	26,000	-	-	-
Panther Mower												
<i>Replacement of current machinery.</i>												
Plant Replacement	25,000	-	-	-	-	-	25,000	-	-	-	-	-
Trade-In	(9,000)	-	-	-	-	-	(9,000)	-	-	-	-	-
Total Panther Mower	16,000	-	-	-	-	-	16,000	-	-	-	-	-

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Plant and Equipment (continued)												
Bowling Green Mower												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	10,000	-	-	-	-	-	-	-	-	-
Trade-In	-	-	(3,000)	-	-	-	-	-	-	-	-	-
Total Bowling Green Mower	-	-	7,000	-	-	-	-	-	-	-	-	-
Deep Deck Mower												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	7,500	-	-	7,500	-	-	7,500	-	-	7,500	-
Trade-In	-	(3,000)	-	-	(3,000)	-	-	(3,000)	-	-	(3,000)	-
Total Deep Deck Mower	-	4,500	-	-	4,500	-	-	4,500	-	-	4,500	-
ZTrak Ride-On Mower												
<i>Replacement of current machinery.</i>												
Plant Replacement	25,000	-	-	25,000	-	-	25,000	-	-	25,000	-	-
Trade-In	(9,000)	-	-	(9,000)	-	-	(9,000)	-	-	(9,000)	-	-
Total ZTrak Ride-On Mower	16,000	-	-	16,000	-	-	16,000	-	-	16,000	-	-
Angle Road Broom												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	-	-	-	10,000	-	-
Trade-In	-	-	-	-	-	-	-	-	-	(2,000)	-	-
Total Angle Road Broom	-	-	-	-	-	-	-	-	-	8,000	-	-
Chief Executive Officer Vehicle - 1MI												
<i>Replacement of current machinery.</i>												
Plant Replacement	70,000	-	-	70,000	-	-	70,000	-	-	70,000	-	-
Trade-In	(55,000)	-	-	(55,000)	-	-	(55,000)	-	-	(55,000)	-	-
Total Chief Executive Officer Vehicle - 1MI	15,000	-	-	15,000	-	-	15,000	-	-	15,000	-	-
Manager Corporate Services Vehicle - 177MI												
<i>Replacement of current machinery.</i>												
Plant Replacement	45,000	-	-	45,000	-	-	45,000	-	-	45,000	-	-
Trade-In	(30,000)	-	-	(30,000)	-	-	(30,000)	-	-	(30,000)	-	-
Total Manager Corporate Services Vehicle - 177MI	15,000	-	-	15,000	-	-	15,000	-	-	15,000	-	-

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Plant and Equipment (continued)												
Community Bus - 003MI												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	-	-	140,000	-	-	-
Trade-In	-	-	-	-	-	-	-	-	(30,000)	-	-	-
Total Community Bus - 003MI	-	-	-	-	-	-	-	-	110,000	-	-	-
Single Cab Utility - MI028												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	-	-	37,000	-	-	-
Trade-In	-	-	-	-	-	-	-	-	(20,000)	-	-	-
Total Single Cab Utility - MI028	-	-	-	-	-	-	-	-	17,000	-	-	-
Single Cab Utility - MI283												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	50,000	-	-	-	-	-	-	-	-	-
Trade-In	-	-	(1,000)	-	-	-	-	-	-	-	-	-
Total Single Cab Utility - MI283	-	-	49,000	-	-	-	-	-	-	-	-	-
Single Cab Utility - MI278												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	50,000	-	-	-	-	-	-	-	-	-
Trade-In	-	-	(1,000)	-	-	-	-	-	-	-	-	-
Total Single Cab Utility - MI278	-	-	49,000	-	-	-	-	-	-	-	-	-
Works Manager Vehicle - 108MI												
<i>Replacement of current machinery.</i>												
Plant Replacement	50,000	-	-	50,000	-	-	50,000	-	-	50,000	-	-
Trade-In	(35,000)	-	-	(35,000)	-	-	(35,000)	-	-	(35,000)	-	-
Total Works Manager Vehicle - 108MI	15,000	-	-	15,000	-	-	15,000	-	-	15,000	-	-
Single Cab Utility - MI283												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	-	-	30,000	-	-	-
Trade-In	-	-	-	-	-	-	-	-	(20,000)	-	-	-
Total Single Cab Utility - MI283	-	-	-	-	-	-	-	-	10,000	-	-	-

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Plant and Equipment (continued)												
Trailers (Collective)												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	10,000	15,000	-	-	-	-	12,000	17,500
Trade-In	-	-	-	-	(2,000)	(2,000)	-	-	-	-	(500)	(1,000)
Total Trailers (Collective)	-	-	-	-	8,000	13,000	-	-	-	-	11,500	16,500
Other Plant and Equipment (Collective)												
<i>Replacement of current machinery.</i>												
Plant Replacement	32,500	4,500	-	37,500	9,000	23,000	2,500	2,000	-	12,000	5,000	2,000
Trade-In	(1,500)	-	-	(5,500)	-	(4,000)	-	-	-	(1,000)	-	-
Total Other Plant and Equipment (Collective)	31,000	4,500	-	32,000	9,000	19,000	2,500	2,000	-	11,000	5,000	2,000
Total Plant and Equipment	263,000	129,000	105,000	188,000	581,500	102,000	414,500	356,500	518,000	160,000	306,000	268,500

Key Initiatives - Furniture and Equipment

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture and Equipment												
Interpretive Signage at the Railway Station												
Interpretive signage at the Railway Station												
Grant Revenue	(20,000)	-	-	-	-	-	-	-	-	-	-	-
New Works	20,000	-	-	-	-	-	-	-	-	-	-	-
Total Interpretive Signage at the Railway Station	-	-	-	-	-	-	-	-	-	-	-	-
Total Furniture and Equipment												

Key Initiatives - Roads

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Roads												
Reseal Program												
<i>Reseal program for urban and rural roads.</i>												
Urban Roads - To Be Determined	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Rural Roads - To Be Determined	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Reseal Program	100,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Formation Grading Program												
<i>Provision of formation grading.</i>												
Grant Revenue - Roads to Recovery	-	(105,200)	(105,200)	(105,200)	(105,200)	(130,800)	-	-	-	-	-	-
Roads - To Be Determined	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000
Total Formation Grading Program	260,000	154,800	154,800	154,800	154,800	129,200	260,000	260,000	260,000	260,000	260,000	260,000
Road Projects												
<i>Provision of road projects funded from the Roads to Recovery and Regional Road Group grant programs.</i>												
Grant Revenue - Regional Road Group	(685,300)	(600,000)	(600,000)	-	-	(300,000)	(300,000)	(600,000)	(600,000)	(300,000)	(300,000)	(600,000)
Grant Revenue - Roads to Recovery	(342,600)	(300,000)	(300,000)	-	-	(150,000)	-	-	-	-	-	-
Roads - To Be Determined	1,028,000	900,000	900,000	-	-	450,000	450,000	900,000	900,000	450,000	450,000	900,000
Total Road Projects	100	-	-	-	-	-	150,000	300,000	300,000	150,000	150,000	300,000
Gravel Re-Sheeting Program												
<i>Provision of gravel re-sheeting.</i>												
Grant Revenue - Roads to Recovery	(50,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	-	-	-	-	-	-
Roads - To Be Determined	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Total Gravel Re-Sheeting Program	140,000	90,000	90,000	90,000	90,000	90,000	190,000	190,000	190,000	190,000	190,000	190,000
Kerbing Program												
<i>Replacement of kerbing.</i>												
Roads - To Be Determined	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Kerbing Program	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Heavy Patching Program												
<i>Heavy patching of sealed roads in the District.</i>												
Roads - To Be Determined	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Heavy Patching Program	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Roads	510,100	504,800	504,800	504,800	504,800	479,200	860,000	1,010,000	1,010,000	860,000	860,000	1,010,000

Key Initiatives - Footpaths

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Footpaths												
Pathways Program												
Renewing existing pathways.												
Grant Revenue	-	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	-	-	-	-
Projects - To Be Determined	30,000	30,000	30,000	30,000	30,000	30,000	30,000	157,500	-	-	-	50,000
Total Pathways Program	30,000	15,000	15,000	15,000	15,000	15,000	15,000	142,500	-	-	-	50,000
Shared Path Program												
Construction of a new shared pathway.												
Grant Revenue	-	(100,000)	(100,000)	-	-	-	-	-	-	-	-	(100,000)
Projects - To Be Determined	-	200,000	200,000	-	-	-	-	-	-	-	-	200,000
Ongoing Operations Expense	-	-	2,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Shared Path Program	-	100,000	102,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	105,000
Total Footpaths	30,000	115,000	117,500	20,000	20,000	20,000	20,000	147,500	5,000	5,000	5,000	155,000

Key Initiatives - Drainage

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Drainage												
No Drainage Initiatives are Proposed.												
Total Drainage	-	-	-	-	-	-	-	-	-	-	-	-

Key Initiatives - Bridges

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Bridges												
Yandanooka Melara Road Bridge Renewal												
Renewal of the Yandanooka Melara Road Bridge.												
Grant Revenue	-	-	-	-	-	(200,000)	-	-	-	-	-	-
Renewal Works	-	-	-	-	-	200,000	-	-	-	-	-	-
Total Yandanooka Melara Road Bridge Renewal	-	-	-	-	-	-	-	-	-	-	-	-
Morawa Yandanooka Road Bridge Renewal												
Renewal of the Morawa Yandanooka Road Bridge.												
Grant Revenue	-	-	-	-	-	-	-	(200,000)	-	-	-	-
Renewal Works	-	-	-	-	-	-	-	200,000	-	-	-	-
Total Morawa Yandanooka Road Bridge Renewal	-	-	-	-	-	-	-	-	-	-	-	-
Total Bridges	-	-	-	-	-	-	-	-	-	-	-	-

Key Initiatives - Airfields

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Airfields												
No Airfields Initiatives are Proposed.												
Total Airfields	-	-	-	-	-	-	-	-	-	-	-	-

Key Initiatives - Parks and Ovals

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Parks and Ovals												
Mingenew Spring Botanical Garden												
<i>Construction of a botanical garden at Mingenew Spring.</i>												
Grant Revenue	(50,000)	-	(2,000,000)	-	-	-	-	-	-	-	-	-
Construction Works	100,000	-	2,000,000	-	-	-	-	-	-	-	-	-
One (1) Additional Employee	-	-	-	84,400	86,900	89,500	92,200	95,000	97,800	100,700	103,800	106,900
One (1) New Work Utility	-	-	-	25,000	-	-	-	-	-	-	-	-
Work Utility Replacement	-	-	-	-	-	-	25,000	-	-	25,000	-	-
Trade-In	-	-	-	-	-	-	(20,000)	-	-	(20,000)	-	-
Ongoing Operations Expense	-	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Mingenew Spring Botanical Garden	50,000	-	-	129,400	106,900	109,500	117,200	115,000	117,800	125,700	123,800	126,900
Recreation Centre Water Tank Renewal												
<i>Renewal of existing water tank at the Recreation Centre.</i>												
Contributions	(30,000)	-	-	-	-	-	-	-	-	-	-	-
Renewal Works	30,000	-	-	-	-	-	-	-	-	-	-	-
Total Recreation Centre Water Tank Renewal	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Turf Renovation												
<i>Renewal of turf surfaces at recreation facilities.</i>												
Tennis Court Renovation	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Hockey Renovation	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Racetrack Renovation	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500
Main Oval Renovation	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Bulk Fertiliser	15,300	15,600	15,900	16,200	16,500	16,800	17,200	17,500	17,900	18,200	18,600	19,000
Total Recreation Turf Renovation	77,800	58,100	58,400	58,700	59,000	59,300	59,700	60,000	60,400	60,700	61,100	61,500
Recreation Turf Synthetic Upgrade												
<i>Replacing natural turf surfaces with synthetic turf surfaces.</i>												
Capital Funding	-	-	-	-	-	(166,700)	-	-	(100,000)	-	-	(100,000)
Tennis Courts (4 x Courts)	-	-	-	-	-	500,000	-	-	-	-	-	-
Tennis Courts (2 x Courts)	-	-	-	-	-	-	-	-	300,000	-	-	-
Bowls Green	-	-	-	-	-	-	-	-	-	-	-	300,000
Total Recreation Turf Synthetic Upgrade	-	-	-	-	-	333,300	-	-	200,000	-	-	200,000

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Parks and Ovals (continued)												
Netball Court Resurfacing												
<i>Renewal of netball court surface.</i>												
Renewal Works	-	-	-	-	100,000	-	-	-	-	-	-	-
Total Netball Court Resurfacing	-	-	-	-	100,000	-	-	-	-	-	-	-
Sports Lighting Renewal												
<i>Replacement of the current lighting towers and lighting system.</i>												
Grant Revenue	(37,500)	-	-	-	(35,000)	(35,000)	-	-	-	(35,000)	(35,000)	-
Tennis Court Lights	50,000	-	-	-	-	-	-	-	-	-	-	-
Football Lights	-	-	-	-	-	-	-	-	-	105,000	-	-
Hockey Lights	-	-	-	-	-	-	-	-	-	-	105,000	-
Bowls Green Lights	-	-	-	-	-	105,000	-	-	-	-	-	-
Netball Lights	-	-	-	-	105,000	-	-	-	-	-	-	-
Total Sports Lighting Renewal	12,500	-	-	-	70,000	70,000	-	-	-	70,000	70,000	-
Playground Renewal Works												
<i>Renewal of playgrounds in the District.</i>												
Polocrosse Funding	-	-	-	-	-	-	-	-	-	-	-	-
Polocrosse Playground Replacement	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Centre - Shade Sail	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Centre - Fencing	-	30,000	-	-	-	-	-	-	-	-	-	-
Tennis Club Playground Replacement	-	-	-	70,000	-	-	-	-	-	-	-	-
Total Playground Renewal Works	-	30,000	-	70,000	-	-	-	-	-	-	-	-
Water Park												
<i>Ongoing operation of new water park.</i>												
Grant Revenue	(50,000)	-	-	-	-	-	-	-	-	-	-	-
Water Park construction	50,000	-	-	-	-	-	-	-	-	-	-	-
Ongoing Operations Expense	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total Water Park	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Sports Club												
<i>Additional operational expenses.</i>												
Ongoing Operations Expense	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total Sports Club	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Parks and Ovals (continued)												
Cecil Newton Precinct - Bike Track												
Construction of a bike track at Cecil Newton Precinct.												
Grant Revenue	-	-	(50,000)	-	-	-	-	-	-	-	-	-
Bike Track Construction	-	-	100,000	-	-	-	-	-	-	-	-	-
Ongoing Operations Expense	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Cecil Newton Precinct - Bike Track	-	-	50,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Parks and Ovals	190,300	138,100	158,400	313,100	390,900	627,100	231,900	230,000	433,200	311,400	309,900	443,400

Key Initiatives - Other Infrastructure

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Other Infrastructure												
Shire Land Irrigation Project												
<i>Provide reticulation and irrigation to all Shire properties.</i>												
Grant Revenue	(26,600)	-	-	-	-	-	-	-	-	-	-	-
Construction Works	40,000	-	-	-	-	-	-	-	-	-	-	-
Ongoing Operations Expense	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Total Shire Land Irrigation Project	13,400	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Cenotaph Construction												
<i>Construction of a new war memorial cenotaph.</i>												
Grant Revenue	(17,000)	-	-	-	-	-	-	-	-	-	-	-
Construction Works	48,000	-	-	-	-	-	-	-	-	-	-	-
Ongoing Operations Expense	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total Cenotaph Construction	31,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Digital Signage												
<i>Purchase of digital signage.</i>												
Grant Revenue	(60,000)	-	-	-	-	-	-	-	-	-	-	-
Purchase	80,000	-	-	-	-	-	-	-	-	-	-	-
Ongoing Operations Expense	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Digital Signage	20,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Drum Muster Facility Renewal												
<i>Renewal of Drum Muster Facility.</i>												
Renewal Works	-	-	20,000	-	-	-	-	-	-	-	-	-
Total Drum Muster Facility Renewal	-	-	20,000	-	-	-	-	-	-	-	-	-
Waste Site Renewal												
<i>Renewal of Waste Site fencing and firebreaks.</i>												
Renewal Works	-	-	20,000	30,000	-	-	-	-	-	-	-	-
Total Waste Site Renewal	-	-	20,000	30,000	-	-	-	-	-	-	-	-

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other Infrastructure (continued)												
Town Street Beautification Program												
Initiatives intended to beautify the town streets.												
Construction Works	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Ongoing Operations Expense	-	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000
Total Town Street Beautification Program	50,000	51,000	52,000	53,000	54,000	55,000	56,000	57,000	58,000	59,000	60,000	61,000
Total Other Infrastructure	114,400	60,000	101,000	92,000	63,000	64,000	65,000	66,000	67,000	68,000	69,000	70,000

Key Initiatives - Other Initiatives

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Other Initiatives												
Strategies and Reviews												
Development of required strategies and plans.												
Local Planning Scheme Review	30,600	-	-	-	-	33,700	-	-	-	-	37,300	-
Occupational Safety and Health Software	-	26,000	26,500	27,000	27,600	28,100	28,700	29,200	29,800	30,400	31,000	31,700
Local Laws Review	-	-	-	27,000	-	-	-	-	-	-	-	31,700
Strategic Community Plan Consultation and Development	-	-	21,200	-	-	-	28,700	-	-	-	31,000	-
Long Term Financial Plan Review	-	10,400	-	-	-	11,200	-	-	-	12,100	-	-
Asset Management Plan Review	-	10,400	-	-	-	11,200	-	-	-	12,100	-	-
Workforce Plan Review	-	10,400	-	-	-	11,200	-	-	-	12,100	-	-
Total Strategies and Reviews	30,600	57,200	47,700	54,000	27,600	95,400	57,400	29,200	29,800	66,700	99,300	63,400
Total Other Initiatives	30,600	57,200	47,700	54,000	27,600	95,400	57,400	29,200	29,800	66,700	99,300	63,400



Annual Budget 2024/25

SHIRE OF MINGENEW
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	2,686,134	2,435,847	2,447,031
Grants, subsidies and contributions		1,085,729	271,740	918,867
Fees and charges	14	301,888	293,940	295,996
Interest revenue	10(a)	116,435	144,446	63,449
Other revenue		71,032	418,545	460,634
		4,261,218	3,564,518	4,185,977
Expenses				
Employee costs		(1,543,393)	(1,298,268)	(1,454,868)
Materials and contracts		(1,262,048)	(1,095,815)	(1,289,120)
Utility charges		(102,836)	(98,540)	(86,210)
Depreciation	6	(2,975,523)	(2,876,977)	(2,471,973)
Finance costs	10(c)	(39,690)	(1,714)	(21,450)
Insurance		(176,783)	(164,659)	(166,729)
Other expenditure		(42,642)	(385,888)	(451,505)
		(6,142,915)	(5,921,861)	(5,941,855)
		(1,881,697)	(2,357,343)	(1,755,878)
Capital grants, subsidies and contributions		3,294,762	1,938,337	4,455,100
Profit on asset disposals	5	59,652	11,670	21,750
Loss on asset disposals	5	(2,236)	(6,956)	0
Fair value adjustments to financial assets at fair value through profit or loss		0	1,261	0
		3,352,178	1,944,312	4,476,850
Net result for the period		1,470,481	(413,031)	2,720,972
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		1,470,481	(413,031)	2,720,972

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

SHIRE OF MINGENEW
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOWS FROM OPERATING ACTIVITIES

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Receipts		\$	\$	\$
Rates		2,686,134	2,419,700	2,447,031
Grants, subsidies and contributions		1,065,729	281,320	918,867
Fees and charges		301,888	210,991	295,996
Interest revenue		116,435	144,446	63,449
Goods and services tax received		0	95,641	0
Other revenue		71,032	418,545	460,634
		4,241,218	3,570,643	4,185,977
Payments				
Employee costs		(1,625,393)	(1,157,067)	(1,454,868)
Materials and contracts		(1,344,748)	(901,723)	(1,289,120)
Utility charges		(102,836)	(98,540)	(86,210)
Finance costs		(39,690)	(1,714)	(21,450)
Insurance paid		(176,783)	(164,659)	(166,729)
Other expenditure		(42,642)	(385,888)	(451,505)
		(3,332,092)	(2,709,591)	(3,469,882)
Net cash provided by operating activities	4	909,126	861,052	716,095

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(4,339,419)	(738,801)	(3,312,000)
Payments for construction of infrastructure	5(b)	(2,141,065)	(1,966,062)	(2,608,000)
Capital grants, subsidies and contributions		2,830,746	2,070,570	4,455,100
Proceeds from sale of property, plant and equipment	5(a)	140,500	130,545	153,900
Net cash (used in) investing activities		(3,509,238)	(503,748)	(1,311,000)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(120,248)	(55,774)	(87,403)
Payments for principal portion of lease liabilities	8	(4,195)	(642)	(3,187)
Proceeds on disposal of financial assets at amortised cost - term deposits		1,079,710	(516,456)	
Proceeds from new borrowings	7(a)	1,600,000	0	400,000
Net cash provided by (used in) financing activities		2,555,267	(572,872)	309,410
Net (decrease) in cash held		(44,845)	(215,568)	(285,495)
Cash at beginning of year		1,478,042	1,693,610	1,509,994
Cash and cash equivalents at the end of the year	4	1,433,197	1,478,042	1,224,499

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

General rates	
Rates excluding general rates	
Grants, subsidies and contributions	
Fees and charges	
Interest revenue	
Other revenue	
Profit on asset disposals	
Fair value adjustments to financial assets at fair value through profit or loss	

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Insurance
Other expenditure
Loss on asset disposals

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions
Proceeds from disposal of assets

Outflows from investing activities

Right of use assets recognised
Payments for property, plant and equipment
Payments for construction of infrastructure

Non-cash amounts excluded from investing activities

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings
Leases liabilities recognised
Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
Payments for principal portion of lease liabilities
Transfers to reserve accounts

Non-cash amounts excluded from financing activities

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

Surplus/(deficit) remaining after the imposition of general rates

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
2(a)(i)	2,482,424	2,250,305	2,264,097
2(a)	203,710	185,542	182,934
	1,085,729	271,740	918,867
14	301,888	293,940	295,996
10(a)	116,435	144,446	63,449
	71,032	418,545	460,634
5	59,652	11,670	21,750
	0	1,261	0
	4,320,870	3,577,449	4,207,727
	(1,543,393)	(1,298,268)	(1,454,871)
	(1,262,048)	(1,095,815)	(1,289,120)
	(102,836)	(98,540)	(86,210)
6	(2,975,523)	(2,876,977)	(2,471,973)
10(c)	(39,690)	(1,714)	(21,450)
	(176,783)	(164,659)	(166,729)
	(42,642)	(385,888)	(451,505)
5	(2,236)	(6,956)	0
	(6,145,151)	(5,928,817)	(5,941,858)
3(c)	2,918,107	2,911,103	2,450,223
	1,093,826	559,735	716,092
	3,294,762	1,938,337	4,455,100
5	140,500	130,545	153,900
	3,435,262	2,068,882	4,609,000
5(c)	0	(23,000)	(15,000)
5(a)	(4,339,419)	(738,801)	(3,312,000)
5(b)	(2,141,065)	(1,966,062)	(2,608,000)
	(6,480,484)	(2,727,863)	(5,935,000)
3(d)	0	23,000	15,000
	(3,045,222)	(635,981)	(1,311,000)
	1,600,000	0	400,000
8	0	23,000	15,000
9(a)	332,075	160,827	0
	1,932,075	183,827	415,000
7(a)	(120,248)	(55,774)	(87,403)
8	(4,195)	(642)	(3,187)
9(a)	(431,236)	(149,889)	(64,502)
	(555,679)	(206,305)	(155,092)
3(e)	0	(23,000)	(15,000)
	1,376,396	(45,478)	244,908
3	575,000	696,724	350,000
	1,093,826	559,735	716,092
	(3,045,222)	(635,981)	(1,311,000)
	1,376,396	(45,478)	244,908
3	0	575,000	0

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

**SHIRE OF MINGENEW
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET**

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1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
 - AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
 - AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
 - AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
GRV - Mingenew	Gross rental valuation	0.166315	133	1,265,464	210,466	1,000	211,466	187,051	184,162
GRV - Yandanooka	Gross rental valuation	0.166315	1	9,100	1,513	0	1,513	1,384	1,384
GRV - Commercial	Gross rental valuation	0.166315	18	559,940	93,126	0	93,126	86,465	86,465
GRV - Industrial	Gross rental valuation	0.166315	1	12,480	2,076	0	2,076	3,093	1,943
UV - Rural	Unimproved valuation	0.008203	111	264,567,000	2,170,243	4,000	2,174,243	1,972,312	1,990,143
UV - Mining	Unimproved valuation	0.008203	0	0	0	0	0	0	0
Total general rates			264	266,413,984	2,477,424	5,000	2,482,424	2,250,305	2,264,097
(ii) Minimum payment		Minimum							
		\$							
GRV - Mingenew	Gross rental valuation	924	65	34,491	60,060	0	60,060	56,716	55,440
GRV - Yandanooka	Gross rental valuation	924	1	5,044	924	0	924	840	840
GRV - Commercial	Gross rental valuation	924	9	9,500	8,316	0	8,316	8,400	8,400
GRV - Industrial	Gross rental valuation	924	3	2,860	2,772	0	2,772	1,582	2,520
UV - Rural	Unimproved valuation	1,389	22	1,337,700	30,558	0	30,558	26,523	26,523
UV - Mining	Unimproved valuation	1,389	24	162,797	33,336	0	33,336	29,709	27,786
Total minimum payments			124	1,552,392	135,966	0	135,966	123,770	121,509
Total general rates and minimum payments			388	267,966,376	2,613,390	5,000	2,618,390	2,374,075	2,385,606
(iii) Ex-gratia rates									
CBH					68,609	0	68,609	62,537	62,537
Murchison Region Aboriginal Corporation					354	0	354	316	0
Total ex-gratia rates					68,963	0	68,963	62,853	62,537
					2,682,353	5,000	2,687,353	2,436,928	2,448,143
Waivers or Concessions (Refer note 2(d))							(1,219)	(1,081)	(1,112)
Total rates					2,682,353	5,000	2,686,134	2,435,847	2,447,031

The Shire did not raise specified area rates for the year ended 30th June 2025.

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF MINGENew

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 23 August 2024 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 2 (Two Instalments)

First instalment to be made on or before 23 August 2024 or 35 days after the date of issue appearing on the rate notice whichever is later, including all arrears and half the current rates and service charges; and
 Second instalment to be made on or before 25 October 2024 or 2 months after the due date of the first instalment, whichever is later.

Option 3 (Four Instalments)

First instalment to be made on or before 23 August 2024 or 35 days after the date of issue appearing on the rate notice whichever is later, including all arrears and half the current rates and service charges;
 Second instalment to be made on or before 25 October 2024 or 2 months after the due date of the first instalment, whichever is later;
 Third instalment to be made on or before 10 January 2025 or 2 months after the due date of the second instalment, whichever is later; and
 Fourth instalment to be made on or before 14 March 2025 or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	23/08/2024	0	0.0%	11.0%
Option two				
First instalment	23/08/2024	0	5.5%	11.0%
Second instalment	25/10/2024	17	5.5%	11.0%
Option three				
First instalment	23/08/2024	17	5.5%	11.0%
Second instalment	25/10/2024	17	5.5%	11.0%
Third instalment	10/01/2025	17	5.5%	11.0%
Fourth instalment	14/03/2025	17	5.5%	11.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,500	2,584	2,000
Instalment plan interest earned	3,500	3,502	4,200
Unpaid rates and service charge interest earned	4,500	8,664	3,800
	10,500	14,750	10,000

SHIRE OF MINGENEW
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
GRV - Yandanooka	Rate	Concession	50.0%		\$ 1,219	\$ 1,081	\$ 1,112	GRV properties within Yandanooka	Recognise the reduced level of service provided
					1,219	1,081	1,112		

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates
- Employee provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(59,652)	(11,670)	(21,750)
5	2,236	6,956	0
6	2,975,523	2,876,977	2,471,973
	0	7,200	0
	0	31,640	0
	2,918,107	2,911,103	2,450,223

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Right of use assets recognised

Non cash amounts excluded from investing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	23,000	15,000
	0	23,000	15,000

(e) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities

Less: Lease liability recognised

Non cash amounts excluded from financing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	(23,000)	(15,000)
	0	(23,000)	(15,000)

3. NET CURRENT ASSETS

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 1,370,509	\$ 1,415,354	\$ 1,224,499
Term deposits		62,688	62,688	0
Total cash and cash equivalents		1,433,197	1,478,042	1,224,499
Held as				
- Unrestricted cash and cash equivalents		97,133	831,070	571,055
- Restricted cash and cash equivalents		1,336,064	646,972	653,444
	3(a)	1,433,197	1,478,042	1,224,499
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,336,064	646,972	653,444
- Restricted financial assets at amortised cost - term deposits		0	1,079,710	0
		1,336,064	1,726,682	653,444
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	1,191,598	1,092,437	653,444
Unspent capital grants, subsidies and contribution liabilities		144,466	634,245	0
		1,336,064	1,726,682	653,444
Reconciliation of net cash provided by operating activities to net result				
Net result		1,470,481	(413,031)	2,720,972
Depreciation	6	2,975,523	2,876,977	2,471,973
(Profit)/loss on sale of asset	5	(57,416)	(4,714)	(21,750)
Adjustments to fair value of financial assets at fair value through profit and loss		0	(1,261)	0
(Increase)/decrease in receivables		(20,000)	130,646	0
(Increase)/decrease in inventories		2,300	477	0
Increase/(decrease) in payables		(145,000)	63,461	0
Increase/(decrease) in unspent capital grants		(464,016)	132,233	0
Increase/(decrease) in employee provisions		(22,000)	146,834	0
Capital grants, subsidies and contributions		(2,830,746)	(2,070,570)	(4,455,100)
Net cash from operating activities		909,126	861,052	716,095

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Disposals -		Disposals -		Disposals -	Disposals -		Disposals -		Disposals -	Disposals -		Disposals -		Disposals -
	Additions	Net Book Value	Sale Proceeds	Profit		Additions	Net Book Value	Sale Proceeds	Profit		Additions	Net Book Value	Sale Proceeds	Profit	
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	72,000	0	0	0	0	0	0	0	0	0	152,000	0	0	0	0
Buildings - non-specialised	1,684,888	0	0	0	0	163,831	0	0	0	0	1,825,000	0	0	0	0
Buildings - specialised	2,159,031	0	0	0	0	387,107	0	0	0	0	855,000	0	0	0	0
Furniture and equipment	20,000	0	0	0	0	0	0	0	0	0	10,000	0	0	0	0
Plant and equipment	403,500	83,085	140,500	59,652	(2,236)	187,863	125,833	130,545	11,670	(6,956)	470,000	8,250	30,000	21,750	0
Bushfire equipment	0	0	0	0	0	0	0	0	0	0	0	123,900	123,900	0	0
Total	4,339,419	83,085	140,500	59,652	(2,236)	738,801	125,833	130,545	11,670	(6,956)	3,312,000	132,150	153,900	21,750	0
(b) Infrastructure															
Infrastructure - roads	1,618,000	0	0	0	0	1,365,474	0	0	0	0	1,363,000	0	0	0	0
Infrastructure - drainage	0	0	0	0	0	0	0	0	0	0	15,000	0	0	0	0
Infrastructure - parks and ovals	355,000	0	0	0	0	61,655	0	0	0	0	325,000	0	0	0	0
Infrastructure - bridges	0	0	0	0	0	533,333	0	0	0	0	800,000	0	0	0	0
Other infrastructure	168,065	0	0	0	0	5,600	0	0	0	0	105,000	0	0	0	0
Total	2,141,065	0	0	0	0	1,966,062	0	0	0	0	2,608,000	0	0	0	0
(c) Right of Use Assets															
Right of use - furniture and fittings	0	0	0	0	0	23,000	0	0	0	0	15,000	0	0	0	0
	0	0	0	0	0	23,000	0	0	0	0	15,000	0	0	0	0
Total	6,480,484	83,085	140,500	59,652	(2,236)	2,727,863	125,833	130,545	11,670	(6,956)	5,935,000	132,150	153,900	21,750	0

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Bushfire equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - bridges
Infrastructure - airfields
Other infrastructure
Service concession asstes - infrastructure
Right of use - furniture and fittings

By Program

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
378,492	321,731	0
462,601	391,922	716,919
5,066	18,376	7,797
275,490	282,655	215,626
64,742	64,822	65,800
1,374,667	1,397,603	1,118,709
7,435	7,435	7,422
1,798	1,798	1,795
178,258	166,190	141,990
154,226	154,226	143,289
22,565	22,121	8,436
33,588	33,588	44,190
11,995	11,995	0
4,600	2,516	0
2,975,523	2,876,977	2,471,973
1,384	1,384	1,382
67,228	96,575	68,283
24,166	24,174	24,130
74,009	74,033	71,682
18,217	18,276	18,243
564,710	566,100	547,948
1,733,710	1,634,019	1,315,514
90,338	90,368	88,894
401,761	372,048	335,897
2,975,523	2,876,977	2,471,973

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	40 to 60 years
Buildings - specialised	40 to 60 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 20 years
Bushfire equipment	10 to 30 years
Infrastructure - roads	10 to 80 years
Infrastructure - footpaths	10 to 40 years
Infrastructure - drainage	80 years
Infrastructure - parks and ovals	3 to 50 years
Infrastructure - bridges	50 years
Infrastructure - airfields	10 years
Other infrastructure	5 to 50 years
Service concession asstes - infrastructure	5 to 50 years
Right of use - furniture and fittings	5 years

AMORTISATION

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader	146	WATC	0.8%	141,395	0	(56,220)	85,175	(1,811)	197,169	0	(55,774)	141,395	(1,707)	197,168	0	(55,773)	141,395	(1,463)
Karara Houses	-	WATC	5.0%	0	0	0	0	0	0	0	0	0	0	0	400,000	(31,630)	368,370	(19,282)
Housing - GROH	147	WATC	4.6%	0	800,000	(32,014)	767,986	(18,247)	0	0	0	0	0	0	0	0	0	0
Housing - Key Workers	148	WATC	4.6%	0	800,000	(32,014)	767,986	(18,247)	0	0	0	0	0	0	0	0	0	0
				141,395	1,600,000	(120,248)	1,621,147	(38,305)	197,169	0	(55,774)	141,395	(1,707)	197,168	400,000	(87,403)	509,765	(20,745)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

SHIRE OF MINGENEW
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Housing - GROH	WATC	Debenture	10	4.6%	800,000	205,232	0	800,000
Housing - Key Workers	WATC	Debenture	10	4.6%	800,000	205,232	0	800,000
					1,600,000	410,464	0	1,600,000

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	14,500	14,500	14,500
Credit card balance at balance date	0	0	0
Total amount of credit unused	514,500	514,500	514,500
Loan facilities			
Loan facilities in use at balance date	1,621,147	141,395	509,765

MATERIAL 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.

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2024	2023/24 Actual Lease Interest repayments	Budget Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest repayments
Photocopier		De Lage Landon		5	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 642	\$	\$ (642)	\$ 0	\$ (7)	\$ 642	\$ 0	\$ (642)	\$ 0	\$ 0
Photocopier		Asset Payment		5	23,000	0	(4,195)	18,805	(1,385)	0	23,000	0	23,000	0	0	15,000	(2,545)	12,455	(705)
					23,000	0	(4,195)	18,805	(1,385)	642	23,000	(642)	23,000	(7)	642	15,000	(3,187)	12,455	(705)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Aged persons units reserve	16,935	3,593	0	20,528	15,217	1,718	0	16,935	12,859	1,532	0	14,391
	16,935	3,593	0	20,528	15,217	1,718	0	16,935	12,859	1,532	0	14,391
Restricted by council												
(a) Employee entitlement reserve	82,949	2,903	0	85,852	79,212	3,737	0	82,949	77,063	2,771	0	79,834
(b) Plant reserve	394,913	313,822	(263,000)	445,735	524,627	31,113	(160,827)	394,913	275,869	46,620	0	322,489
(c) Building and land reserve	338,301	11,841	0	350,142	323,061	15,240	0	338,301	30,483	9,846	0	40,329
(d) Recreation reserve	14,276	500	0	14,776	13,633	643	0	14,276	3,114	112	0	3,226
(e) Environmental reserve	26,859	940	0	27,799	25,649	1,210	0	26,859	19,734	709	0	20,443
(f) Land development reserve	7,556	264	0	7,820	7,292	264	0	7,556	7,020	0	0	7,020
(g) TRC/PO/NAB building reserve	24,058	842	0	24,900	22,974	1,084	0	24,058	22,351	807	0	23,158
(h) Insurance reserve	46,801	1,638	0	48,439	44,693	2,108	0	46,801	23,183	833	0	24,016
(i) Economic development reserve	22,103	774	0	22,877	21,329	774	0	22,103	10,385	373	0	10,758
(j) Covid-19 emergency reserve	0	0	0	0	0	0	0	0	81,193	0	0	81,193
(k) Mingenew day care redevelopment reserve	66,739	2,336	(69,075)	0	25,688	41,051	0	66,739	25,688	899	0	26,587
(l) Community infrastructure fund contribution	50,947	91,783	0	142,730	0	50,947	0	50,947	0	0	0	0
	1,075,502	427,643	(332,075)	1,171,070	1,088,158	148,171	(160,827)	1,075,502	576,083	62,970	0	639,053
	1,092,437	431,236	(332,075)	1,191,598	1,103,375	149,889	(160,827)	1,092,437	588,942	64,502	0	653,444

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Aged persons units reserve	Ongoing	For funding of future operating shortfalls of the aged person units in accordance with the Homeswest Joint Arrangement
(a) Employee entitlement reserve	Ongoing	To fund annual, sick and long service leave and accrued staff bonuses
(b) Plant reserve	Ongoing	For purchase of plant and equipment
(c) Building and land reserve	Ongoing	For acquisition, construction and maintenance buildings and associated land
(d) Recreation reserve	Ongoing	For the improvement of sportsgrounds
(e) Environmental reserve	Ongoing	For rehabilitation of sites such as gravel pits, refuse and contaminated sites
(f) Land development reserve	Ongoing	For the acquisition, subdivision and development of land
(g) TRC/PO/NAB building reserve	Ongoing	For the maintenance of the buildings
(h) Insurance reserve	Ongoing	For the settlement of minor property expenses under \$5,000 that would otherwise be insurance claims
(i) Economic development reserve	Ongoing	For economic development and marketing of the Shire of Mingenew
(j) Covid-19 emergency reserve	2022/23	For emergency relief to impacted staff and the hire or purchase of critical equipment (transfer back to original reserves)
(k) Mingenew day care redevelopment reserve	As needed	For holding funds raised externally, to be used for the future redevelopment of the Mingenew Day Care Centre
(l) Community infrastructure fund contribution reserve	As needed	To fund the acquisition, restoration, extension and improvement of community infrastructure

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	108,235	131,910	55,249
Late payment of fees and charges *	200	372	200
Other interest revenue	8,000	12,166	8,000

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	44,354	21,410	33,000
	44,354	21,410	33,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	38,305	1,707	20,745
Interest on lease liabilities (refer Note 8)	1,385	7	705
	39,690	1,714	21,450

(d) Write offs

General rate	150	4,007	150
	150	4,007	150

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member 1			
President's allowance	13,026	5,793	7,724
Meeting attendance fees	12,685	6,608	6,775
Other expenses	1,429	1,755	1,858
ICT expenses	252	412	1,000
Travel and accommodation expenses	500	1,361	714
	27,892	15,929	18,071
Elected member 2			
Deputy President's allowance	3,257	1,448	1,931
Meeting attendance fees	4,114	3,896	3,956
Other expenses	1,429	600	1,857
ICT expenses	252	412	1,000
Travel and accommodation expenses	500	0	714
	9,552	6,356	9,458
Elected member 3			
Meeting attendance fees	4,114	3,896	3,956
Other expenses	1,429	600	1,857
ICT expenses	252	412	1,000
Travel and accommodation expenses	500	0	716
	6,295	4,908	7,529
Elected member 4			
Meeting attendance fees	4,114	3,896	3,956
Other expenses	1,429	600	1,857
ICT expenses	252	412	1,000
Travel and accommodation expenses	500	0	714
	6,295	4,908	7,527
Elected member 5			
Meeting attendance fees	4,114	3,896	3,956
Other expenses	1,429	600	1,857
ICT expenses	252	412	1,000
Travel and accommodation expenses	500	0	714
	6,295	4,908	7,527
Elected member 6			
Meeting attendance fees	4,114	3,896	3,956
Other expenses	1,429	600	1,857
ICT expenses	252	412	1,000
Travel and accommodation expenses	500	0	714
	6,295	4,908	7,527
Elected member 7			
Meeting attendance fees	4,114	3,896	3,956
Other expenses	1,429	600	1,857
ICT expenses	252	412	1,000
Travel and accommodation expenses	500	0	714
	6,295	4,908	7,527
Total Elected Member Remuneration	68,916	46,826	65,166
President's allowance	13,026	5,793	7,724
Deputy President's allowance	3,257	1,448	1,931
Meeting attendance fees	37,369	29,984	30,511
Other expenses	10,000	5,355	13,000
ICT expenses	1,764	2,885	7,000
Travel and accommodation expenses	3,500	1,361	5,000
	68,916	46,826	65,166

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
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	Output method based on provision of service or completion of works

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

13. PROGRAM INFORMATION

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

Governance

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

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

To provide services to help ensure a safer community.

Health

To provide services to help ensure a safer community.

Education and welfare

To meet the needs of the community in these areas.

Housing

Provide housing services required by the community and for staff.

Community amenities

Provide services required by the community.

Recreation and culture

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

Transport

To provide effective and efficient transport services to the community.

Economic services

To help promote the Shire and improve its economic wellbeing.

Other property and services

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

ACTIVITIES

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.

Rates, general purpose government grants and interest revenue.

Fire prevention, animal control and inspections.

Food quality, pest control and inspections.

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

Maintenance of staff, aged and rental housing.

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

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

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

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

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

SHIRE OF MINGENew

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

14. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
General purpose funding	4,510	4,708	14,010
Law, order, public safety	2,000	2,064	1,500
Health	1,228	1,056	1,000
Education and welfare	1,502	1,006	2,000
Housing	98,328	113,806	118,164
Community amenities	97,084	96,037	90,957
Recreation and culture	49,922	35,975	37,695
Economic services	29,064	26,234	24,670
Other property and services	18,250	13,054	6,000
	301,888	293,940	295,996

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

Capital Works Program For the year ended 30 June 2025

Project Location	Job Number		Project Description	Budget	Funding Source
Carried Forward					
<u>Land</u>					
Community Housing Project - Land Purchase (Budget Only)	LC999	New	Lifestyle Blocks	72,000	72,000 Municipal
Total Land				72,000	72,000
<u>Buildings</u>					
<i>Other</i>					
20 Victoria Road - Daycare Centre - Building (Capital)	BC020	New	New Daycare Centre	1,000,000	500,000 Lotterywest 150,000 MWDC Regional Economic Development (RED) 150,000 Community Resource Centre 69,075 Transfer from Reserve (Community Contributions) 130,925 Municipal
Recreation Centre - Building (Capital)	BC098	Upgrade	Upgrade to an Evacuation Centre	1,090,000	470,000 DFES Resilience Fund 545,000 DFES Disaster Ready Fund R2 (new funding) 75,000 Municipal
Total Buildings				2,090,000	2,090,000
<u>Infrastructure Other</u>					
Cenotaph Upgrade (War Memorial) (Capital)	OC012	Renewal	War Memorial upgrade	48,065	17,095 Saluting Their Service Commemorative Grant - DVA 30,970 Municipal
Digital Information Sign	OC013	New	Digital Information Sign	80,000	30,000 DFES Resilience Fund 30,000 Beach Energy 20,000 Municipal (new allocation)
Total Infrastructure Other				128,065	128,065
<u>Infrastructure Parks & Gardens</u>					
Mingenew Spring - (Capital)	PC012	New	Mingenew Spring Redevelopment	100,000	50,000 Funding Source to be advised 50,000 Municipal
Water Park (Capital)	PC027	New	Water park at Cecil Newton Precinct	125,000	125,000 DFES Community Benefit Fund
Total Infrastructure Park & Gardens				225,000	225,000
Sub Total Carried Forward Capital Works				2,515,065	2,515,065

Capital Works Program

For the year ended 30 June 2025

Project Location	Job Number		Project Description	Budget	Funding Source
New					
<u>Buildings</u>					
<i>Residence</i>					
23 Field Street (Lot 5) - Residence - Building (Capital)	BC005	New	Install Solar Panels	13,000	13,000 Funding Source to be advised
15 Field Street (Lot 256) - Residence - Building (Capital)	BC015	Renewal	Replace fencing & install gate	10,000	10,000 Municipal
25 Shenton Street (Lot 66) - Residence - Building (Capital)	BC025	New	Install Solar Panels	13,000	13,000 Funding Source to be advised
33 Victoria Road (Lot 89) - Residence - Building (Capital)	BC033	Renewal	Replace fencing & install gate; Repaint interior	25,000	25,000 Municipal
12 Victoria Road (Lot 66) - (APU) - Building (Capital)	BC120	Renewal	Repaint & minor works of 1 unit when vacant	15,000	15,000 Municipal
GROH Housing	BC999	New	Construction of teacher accommodation	400,000	400,000 Loan
GROH Housing	BC999	New	Construction of teacher accommodation	400,000	400,000 Loan
Key Worker Accommodation		New	Construction of key worker accommodation	400,000	400,000 Loan
Key Worker Accommodation		New	Construction of key worker accommodation	400,000	400,000 Loan
<i>Other</i>					
82 Phillip Street (R03) - Autumn Centre - Building (Capital)	BC082	Upgrade	Replace lights with LEDs	8,000	8,000 Municipal
Public Conveniences - Building (Capital)	BC500	Upgrade	Replace toilets at Hockey Oval (shire contribution site works)	5,746	5,746 Municipal
32 Bride Street (Lot 67) - Sports Club - Building (Capital)	BC032	Renewal	Replace air conditioner	9,500	9,500 Sports Club Funds
Recreation Centre - Air Conditioner (capital)	BC598	Renewal	Replace air conditioner on SW wall	5,000	5,000 Municipal
16 Midlands Road - Railway Station - Building (Capital)	BC016	New	Install outdoor trough	5,000	5,000 Municipal
Airstrip Shed - Building (Capital)	BC599	New	Install shed (internal costs only, purchased previous year)	8,888	8,888 Municipal
21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	BC021	Renewal	Install flag poles, replace airconditioners in Reception & Finance rooms	35,785	35,785 Municipal
Total Buildings				1,753,919	1,753,919
<u>Furniture & Equipment</u>					
Interpretive Signage at Railway Station	FE005	New	Interpretive signage	20,000	20,000 Heritage Grants Program
Total Infrastructure Footpath				20,000	20,000

Project Location	Job Number		Project Description	Budget	Funding Source	
Plant & Equipment						
<i>Light Vehicles</i>						
CEO Executive Vehicle - 1MI - Capital	PE1	Renewal	Replace Toyota Prado	70,000	55,000	Disposal of Asset
					15,000	Transfer from Plant Reserve
Works Supervisor Vehicle - MI108 - Capital	PE108	Renewal	Replace Toyota Hilux	50,000	35,000	Disposal of Asset
					15,000	Transfer from Plant Reserve
MCS Executive Vehicle - MI177 - Capital	PE117	Renewal	Replace Toyota Rav4	45,000	30,000	Disposal of Asset
					15,000	Transfer from Plant Reserve
<i>Heavy Vehicles</i>						
Water Truck - MI255 - Capital	PE255	Renewal	Replace Water Truck (2nd hand)	150,000	0	Disposal of Asset
					150,000	Transfer from Plant Reserve
Plant & Equipment continued						
<i>Other Plant</i>						
Ride on Mower - MI4541 - Capital	PE4541	Renewal	Replace Ride on Mower	25,000	9,000	Disposal of Asset
					16,000	Transfer from Plant Reserve
Parks & Gardens Plant & Equipment - Capital	PE998	Renewal	Replace Z335B ZTrac Mower	6,000	1,000	Disposal of Asset
					5,000	Transfer from Plant Reserve
		Renewal	Replace Peruzzo Panther Mower	25,000	9,000	Disposal of Asset
					16,000	Transfer from Plant Reserve
		New	Verti Drain implement (includes Verti Cut)	25,000	25,000	Transfer from Plant Reserve
Sundry Plant Purchases - Capital	PE999	Renewal	Replace Single Drum Vibrating Roller	7,500	1,500	Disposal of Asset
					6,000	Transfer from Plant Reserve
Total Plant & Equipment				403,500	403,500	
Infrastructure Roads						
<i>Rural</i>						
Road Construction - Rural - Gravel - Council Funded (Budgeting RC000		Renewal	Gravel Resheeting (Strawberry NE Rd)	190,000	50,000	DITRDCA - Roads to Recovery (R2R)
					140,000	Municipal
Road Construction - Rural - Priority Wet Grading (Budgeting Only RC997		Renewal	Priority Wet Grade	260,000	260,000	Municipal
Yandanooka North East Road (RRG)	RRG002	Renewal	Yandanooka NE Road SLK 0.52-3.00	450,000	300,000	MRWA - Regional Road Group (RRG)
					150,000	DITRDCA - Roads to Recovery (R2R)
Yandanooka North East Road (RRG) Stage 2	RRG502	Renewal	Yandanooka NE Road SLK 3.00-5.50	427,500	285,000	MRWA - Regional Road Group (RRG)
					142,500	DITRDCA - Roads to Recovery (R2R)
Coalseam Road (RRG)	RRG003	Renewal	Coalseam Road SLK 23.57-24.37	150,500	100,333	MRWA - Regional Road Group (RRG)
					50,167	DITRDCA - Roads to Recovery (R2R)
<i>Urban</i>						
Road Construction - Urban - Sealed - Council Funded (Budgeting RC999		Renewal	Bitumen Reseal	100,000	100,000	Municipal
Road Construction - Urban - Sealed - Kerb Renewal - Council Funded RC995		Renewal	Kerb Renewal	10,000	10,000	Municipal
Total Infrastructure Roads				1,588,000	1,588,000	

Project Location	Job Number		Project Description	Budget	Funding Source
Infrastructure Footpath					
Footpath Construction General (Budgeting Only)	FC000	Renewal	Footpath Renewal	30,000	30,000 Municipal
Total Infrastructure Footpath				30,000	30,000
Infrastructure Other					
Raw Water Scheme	OC015	New	Raw Water to Shire Properties	40,000	26,667 Funding Source to be advised 13,333 Municipal
Total Infrastructure Other				40,000	40,000
Infrastructure Recreation Areas					
Tennis Courts - Infrastructure - (Capital)	PC020	Renewal	Tennis Court Lights	50,000	25,000 Club Night Lights Program 12,500 Tennis Club contribution 12,500 Municipal
Rec Centre - Main Oval Infrastructure - (Capital)	PC022	New	100,000L Water Tank	30,000	30,000 Funding Source to be advised
Town Landscaping (Capital)	PC028	New	Town Beautification (street trees)	50,000	50,000 Municipal
Total Infrastructure Park & Gardens				130,000	130,000
Sub Total New Capital Works				3,965,419	3,965,419
Total Capital Works				6,480,484	6,480,484



FEES & CHARGES

2024/25

	Unit Type	Cost (\$) Per Unit	Statutory (S) or Council (C) Fee	GST Y/N
ADMINISTRATION				
RATES ENQUIRIES				
Account enquiry fees (for settlement agents, etc.) Rates Only	per enquiry	\$110.00	C	Y
Account enquiry fees (for settlement agents, etc.) Rates, Requisitions and Orders	per enquiry	\$165.00	C	Y
Administration fee (for ratepayers opting to pay their annual rates by instalments)	per instalment	\$17.00	C	N
Reprint of rates notice	per notice	\$6.00	C	N
Special arrangement - administration fee per assessment	per arrangement	\$24.00	C	N
Street numbering (sign and installation)	per sign	cost recovery	C	Y
FREEDOM OF INFORMATION				
Application fee (for non-personal information)	per application	\$30.00	S	N
Charge for processing time	per hour (or pro rata for part of hour)	\$30.00	S	N
Charge for photocopying	per copy	\$0.20	S	N
Charge for delivery or postage	per delivery	cost recovery	S	N
INFORMATION ON RECORD				
Council minutes/agenda (hard copy) - specific meeting	per copy	\$10.00	C	Y
Council minutes/agenda (hard copy) - all meetings in a given year	per annum	\$50.00	C	Y
Electoral Rolls	per copy	\$10.00	C	Y
Property file plans (building, planning, sewerage, etc.)	per hour (or pro rata for part of hour)	\$30.00	C	Y
LIBRARY				
Lost or damaged items (books, CDs, movies, etc.)	per item	cost recovery	C	Y
PHOTOCOPYING				
A4 - black and white	per copy	\$0.60	C	Y
A4 - colour	per copy	\$0.85	C	Y
A3 - black and white	per copy	\$0.85	C	Y
A3 - colour	per copy	\$1.10	C	Y
Own paper supplied	per copy	\$0.25	C	Y
LAMINATING & BINDING				
A4 - laminating	per page	\$2.35	C	Y
A3 - laminating	per page	\$3.45	C	Y
Binding (includes plastic spine, opaque card backing, and clear plastic cover)	per document	\$6.80	C	Y
EMAIL				
Sending	per email	\$3.10	C	Y
STRATEGIC & COMMUNITY DEVELOPMENT				
COMMUNITY BUS VEHICLE HIRE				
Category 1 - Mingenew Primary School and seniors' groups	per day	\$0.00	C	Y
Category 2 - Local community and sporting groups, local businesses, and ratepayers	per day	\$110.00	C	Y
Category 3 - Non-local businesses and private groups	per day	\$440.00	C	Y
VENUE HIRE				
<i>See Council's 'Supporting the Community' Policy for concessions, discounts and waivers</i>				
<i>Daily rates charged for bookings of more than 3 hrs</i>				
Recreation Centre				
Function Room only	per day	\$140.00	C	Y
	per hour	\$40.00	C	Y
Kitchen only	per day	\$140.00	C	Y
	per hour	\$40.00	C	Y
Function Room & Kitchen	per day	\$220.00	C	Y
	per hour	\$60.00	C	Y
Changerooms	per day	\$50.00	C	Y
Turf Bar / Pavilion / Offices				
Office only	per day	\$90.00	C	Y
	per hour	\$22.50	C	Y
Bar / Pavilion	per day	\$180.00	C	Y
	per hour	\$45.00	C	Y
Coolroom	per day	\$100.00	C	Y
Tennis Clubhouse				
Clubhouse (excludes Mingenew Tennis Club events)	per day	\$160.00	C	Y
	per hour	\$40.00	C	Y
Town Hall (*limited use)				
Main Hall only	per day	\$100.00	C	Y
	per hour	\$25.00	C	Y



FEES & CHARGES

2024/25

	Unit Type	Cost (\$) Per Unit	Statutory (S) or Council (C) Fee	GST Y/N
Autumn Centre				
Office only	per day	\$60.00	C	Y
	per hour	\$15.00	C	Y
Kitchen / Main Hall	per day	\$140.00	C	Y
	per hour	\$40.00	C	Y
Railway Station				
Private Room	per day	\$60.00	C	Y
	per hour	\$15.00	C	Y
Main Function Room	per day	\$96.00	C	Y
	per hour	\$24.00	C	Y
Entire Venue	per day	\$124.00	C	Y
	per hour	\$31.00	C	Y
Sports Club				
Private Room	per day	\$120.00	C	Y
	per hour	\$30.00	C	Y
Main Function Room	per day	\$160.00	C	Y
	per hour	\$40.00	C	Y
Entire Venue	per day	\$240.00	C	Y
	per hour	\$60.00	C	Y
Co-working Space				
Office space (per desk, hourly rate)	per hour	\$16.00	C	Y
Office space (per desk, daily rate)	per day	\$40.00	C	Y
Office space (per desk, weekly rate for 5 days per week or more)	per week	\$200.00	C	Y
SECURITY BONDS				
Venue hire bond, where liquor may be provided (local)	all venues per event	\$231.00	C	N
Venue hire bond, where liquor may be provided (non-local)	all venues per event	\$578.00	C	N
Community bus vehicle hire bond	all categories per booking	\$300.00	C	N
	<i>equivalent to vehicle insurance excess, subject to change in line with annual premiums</i>			
Seasonal keys / swipe cards	per season	\$50.00	C	N
Equipment hire bond (i.e. cups, saucers, tables, chairs, shade shelters etc.)	per event	\$100.00	C	N
Astrotourism telescope (local)	per occasion	\$50.00	C	N
Astrotourism telescope (non-local)	per occasion	\$200.00	C	N
Coolroom bond	per event	\$220.00	C	N
Standpipe key bond	per key	\$50.00	C	N
Cat / dog trap bond	per trap	\$55.00	C	N
COMMUNITY EQUIPMENT HIRE				
Mobile coolroom within the Mingenew Shire	per day	\$75.00	C	Y
Mobile coolroom outside of the Mingenew Shire	per day	\$150.00	C	Y
Trestle tables	per item	\$6.50	C	Y
Chairs	per item	\$2.00	C	Y
Tablecloth	per tablecloth	\$5.50	C	Y
Shade structure - mobile	per event	\$11.00	C	Y
Astrotourism telescope (local residents)	per night	\$0.00	C	Y
Astrotourism telescope - weeknights (non-local)	per night	\$35.00	C	Y
Astrotourism telescope - weekends (non-local)	per weekend	\$35.00	C	Y
Cat trap (maximum hire period is one week)	per trap	\$5.00	C	Y
Dog trap (maximum hire period is one week)	per trap	\$8.00	C	Y
CATERING				
Cups and saucers only	per venue / occasion	\$35.00	C	Y
Full catering (< 50 people)	per venue / occasion	\$74.00	C	Y
Full catering (50 - 80 people)	per venue / occasion	\$108.00	C	Y
Full catering (80 - 150 people)	per venue / occasion	\$136.00	C	Y
CLEANING CHARGES ON VENUE, VEHICLE & EQUIPMENT HIRE				
Failure to clean and tidy venue	per hour	\$88.00	C	Y
Failure to clean externally hired equipment	per hour	\$88.00	C	Y
Failure to clean community bus vehicle	per hour	\$88.00	C	Y
RAW MATERIALS & AGGREGATES CHARGES				
Sand				
Small truck (approx 1.5m³)	per load	\$17.00	C	Y
Large truck (approx 14 m³)	per load	\$154.00	C	Y
Cartage	per load	Cost to Shire + 20%	C	Y
Gravel				
Small truck (approx 1.5m³)	per load	\$29.00	C	Y
Large truck (approx 14 m³)	per load	\$278.00	C	Y
Cartage	per load	Cost to Shire + 20%	C	Y
Blue Metal				
Small truck (approx 1.5m³)	per load	\$108.00	C	Y
Large truck (approx 14 m³)	per load	\$1,003.00	C	Y
Cartage	per load	Cost to Shire + 20%	C	Y



FEES & CHARGES

2024/25

	Unit Type	Cost (\$) Per Unit	Statutory (\$) or Council (C) Fee	GST Y/N
MOBILE PLANT WET HIRE (INCLUSIVE OF OPERATOR)				
Grader	per hour	\$182.00	C	Y
Backhoe	per hour	\$186.00	C	Y
Loader	per hour	\$205.00	C	Y
Small Truck	per hour	\$108.00	C	Y
Truck & Trailer	per hour	\$302.00	C	Y
Water Truck	per hour	\$225.00	C	Y
Rubber Tyred Roller	per hour	\$174.00	C	Y
Vibratory Roller	per hour	\$174.00	C	Y
Tractor & Slasher	per hour	\$180.00	C	Y
Tractor & Broom	per hour	\$180.00	C	Y
Skid Steer	per hour	\$174.00	C	Y
Skid Steer & Mulcher	per hour	\$228.00	C	Y
Ute	per hour	\$89.00	C	Y
Ute (with fogger, not including chemicals)	per hour	\$138.00	C	Y
Other works	cost to Shire + 20%		C	Y
Site setup	per hour	\$173.00	C	Y
LABOURER				
Hourly rate	per hour	\$84.00	C	Y
RURAL SERVICES				
Water from standpipes	per kilolitre	\$11.32	C	N
CEMETERY FEES				
Funeral directors licence fees	per annum	\$40.00	C	N
Single funeral permit	per funeral	\$30.00	C	Y
Extra charge for interment without notice	per funeral	\$200.00	C	Y
Funeral late fee	per 15 minutes	\$20.00	C	Y
Monumental mason's work licence	per annum	\$40.00	C	N
Grant / renewal of right of burial (25 years)	per application	\$50.00	C	Y
Reservation fee (burial plot or niche wall)	per application	\$42.00	C	Y
Permission to erect headstone, monument, plaque etc.	per application	\$50.00	C	N
Re-opening of a grave / reinterment / exhumation	per application	\$720.00	C	Y
Burial fee - adult	per application	\$600.00	C	Y
Burial fee - child under 10 years	per application	\$450.00	C	Y
Burial fee - still born	per application	\$300.00	C	Y
Additional burial depth (standard grave depth 1.8m)	per additional 300mm depth	\$50.00	C	Y
Interment of ashes into existing plot or niche wall compartment	per application	\$120.00	C	Y
REGULATORY SERVICES				
REPLACEMENT TAGS - CATS & DOGS				
Replacement tag fee	per tag	\$13.00	C	Y
DOG REGISTRATION FEES				
Sterilised Dog				
One year - normal fee	per dog	\$20.00	S	N
One year - pensioner concession	per dog	\$10.00	S	N
One year - droving or tending of stock	per dog	\$5.00	S	N
Three years - normal fee	per dog	\$42.50	S	N
Three years - pensioner concession	per dog	\$21.25	S	N
Three years - droving or tending of stock	per dog	\$10.60	S	N
Lifetime - normal fee	per dog	\$100.00	S	N
Lifetime - pensioner concession	per dog	\$50.00	S	N
Lifetime - droving or tending of stock	per dog	\$25.00	S	N
Unsterilised Dog				
One year - normal fee	per dog	\$50.00	S	N
One year - pensioner concession	per dog	\$25.00	S	N
One year - droving or tending of stock	per dog	\$12.50	S	N
Three years - normal fee	per dog	\$120.00	S	N
Three years - pensioner concession	per dog	\$60.00	S	N
Three years - droving or tending of stock	per dog	\$30.00	S	N
Lifetime - normal fee	per dog	\$250.00	S	N
Lifetime - pensioner concession	per dog	\$125.00	S	N
Lifetime - droving or tending of stock	per dog	\$62.50	S	N
Dangerous Dog				
One year only and no concession	per dog	\$50.00	S	N
Keeping Dogs				
Application to keep more than two (2) dogs per household	per application	\$71.00	C	N
DOG KENNEL LICENCE				
Application for licence to keep an approved kennel establishment	per application	\$200.00	S	N
Application to renew licence	per annum	\$200.00	S	N



FEES & CHARGES

2024/25

	Unit Type	Cost (\$) Per Unit	Statutory (S) or Council (C) Fee	GST Y/N
CAT REGISTRATION FEES				
One year - normal fee	per cat	\$20.00	S	N
One year - pensioner concession	per cat	\$10.00	S	N
Three years - normal fee	per cat	\$42.50	S	N
Three years - pensioner concession	per cat	\$21.25	S	N
Lifetime - normal fee	per cat	\$100.00	S	N
Lifetime - pensioner concession	per cat	\$50.00	S	N
Grant or renewal of approval to breed cats	per breeding cat (male or female)	\$100.00	S	N
ANIMAL CONTROL AND IMPOUNDING FEES				
First day of impoundment	per occasion	\$141.00	C	N
Subsequent days of impoundment	per day	\$28.00	C	N
Authorised destruction of animal	per animal	\$58.00	C	Y
ANIMAL INFRINGEMENT FINES				
Infringements committed against the Dog Act 1976 & Cat Act 2011	per offence	per the Act(s)	S	N
FIRE PREVENTION				
Infringements committed against the Bush Fires Act 1954	per offence	per the Act	S	N
Firebreaks/fire prevention works carried out at request of property owners	per property	cost to Shire + 10%	S	N
HEALTH SERVICES				
FINES AND PENALTIES				
Health-related infringements (Health Local Laws, Food Act, Noise)	per offence	per the Act(s)	S	N
FOOD BUSINESS PREMISES				
Registration of a food business	per application	\$255.00	S	N
Notification of a food business (excludes exempt food businesses)	per application	\$84.00	S	N
Temporary food permit (excludes local community groups)	per day	\$25.00	C	Y
FOOD PREMISES SURVEILLANCE FEES				
High-risk premises	annual fee, per business	\$341.00	C	N
Medium-risk premises	annual fee, per business	\$198.00	C	N
Low-risk premises	annual fee, per business	\$58.00	C	N
Very low-risk premises (local charities and community groups exempt)	annual fee, per business	\$15.00	C	N
SEPTIC TANK FEES				
Application for the approval of an apparatus by Local Government	per tank	\$118.00	S	N
Issuance of a 'Permit to Use an Apparatus'	per tank	\$118.00	S	N
Local Government Report	per tank	\$118.00	S	N
TRADING IN PUBLIC PLACES				
Trade licence application (goods or services, inc mobile food vendors)	per application	\$40.00	C	Y
Operating fee - daily	per day	\$10.00	C	Y
Operating fee - 1 week	per week	\$40.00	C	Y
Operating fee - 1 month	per month	\$60.00	C	Y
Operating fee - 12 months	per annum	\$220.00	C	Y
REFUSE CHARGES				
Residential & Commercial				
240L general domestic waste bin	per bin, per annum	\$453.00	C	N
240L general commercial waste bin	per bin, per annum	\$453.00	C	N
240L general domestic waste bin, additional or replacement	complete bin	cost recovery	C	Y
1.5m³ skip bin	per bin, per annum	\$1,250.00	C	N
3.0m³ skip bin	per bin, per annum	\$1,565.00	C	N
Transfer Station				
Asbestos waste		not accepting	C	Y
Demolition rubble / refuse	per cubic metre or part thereof	\$79.00	C	Y
General household waste (Shire of Mingenew residents only)	per load	\$0.00	C	Y
Liquid Waste				
Council resolved (02151123S) to not accept septage liquid waste generated by or associated with the mining and resource sector or outside Shire of Mingenew boundary				
Residential septic tank only (generated within Shire of Mingenew)	per 2,000 litres or less	\$110.00	C	Y
Townsite commercial (generated within Shire of Mingenew)	per 1,000 litres	\$110.00	C	Y
LODGING HOUSES				
Application / renewal of lodging house	per annum	\$35.00	C	N
Inspection fee	per inspection	\$75.00	C	N
CERTIFICATES				
Liquor Act certification (Section 39 or 40)	per application	\$73.00	C	N



FEES & CHARGES

2024/25

	Unit Type	Cost (\$) Per Unit	Statutory (S) or Council (C) Fee	GST Y/N
CARAVAN PARKS				
License fee, grant or renewal	per application	\$200.00	S	N
Long-stay sites	per site	\$6.00	S	N
Transit park and short-stay sites	per site	\$6.00	S	N
Campsites	per site	\$3.00	S	N
Overflow sites	per site	\$1.50	S	N
Additional late fee for renewal after expiry	per application	\$20.00	S	N
Temporary caravan park licence	pro rata, per application	\$100.00	S	N
Transfer of licence	per application	\$100.00	S	N
HOUSING AND LEASES				
CLUB LEASES (maximum lease fee, charged on actual costs for the year)				
Football Club	per annum	\$7,293.00	C	Y
Hockey Club	per annum	\$6,809.00	C	Y
Netball Club	per annum	\$1,205.00	C	Y
Tennis Club	per annum	\$5,352.00	C	Y
Mingenew Midwest Expo	per annum	\$4,989.00	C	Y
Polocrosse Club	per annum	\$350.00	C	Y
Horse & Pony Club	per annum	\$175.00	C	Y
Turf Club	per annum	\$8,321.00	C	Y
Golf Club	per annum	\$4,944.00	C	Y
Bowling Club	per annum	\$5,334.00	C	Y
RENTAL PROPERTIES				
Aged Persons Units & Independent Living Units	per week	25%	S	N
	<i>rent is calculated as a percentage of the household's assessable income</i>			
All other Shire property rented at market rate or subsidised for Shire of Mingenew employees	per week	market rate	C	N
HORSE Paddock LEASES				
Eligible lease area = 0.2Ha	per annum	\$130.00	C	Y
PLANNING AND DEVELOPMENT SERVICES				
PLANNING AND DEVELOPMENT APPLICATIONS				
Deemed to Comply (DTC) Check (minor works)	per application	\$73.00		
Deemed to Comply (DTC) Check	per application	\$295.00		
Development Applications (extractive industry only)				
Application fee	per application	\$739.00	S	N
Retrospective development application penalty (in addition to the application fee itself)	per application	200% of the underlying fee	S	N
Development Applications (all other)				
Application fee (developments < \$50,000)	per application	\$147.00	S	N
Application fee (developments \$50,000 - \$500,000)	per application	Maximum \$1,700 0.32% of the estimated cost of the development	S	N
Application fee (developments \$500,000 - \$2.5million)	per application	Minimum \$1,700 \$1,700 + 0.257% for every dollar above \$500,000	S	N
Application fee (developments \$2.5million - \$5million)	per application	Minimum \$7,161 \$7,161 + 0.206% for every dollar above \$2.5 million	S	N
Application fee (developments \$5million - \$21.5million)	per application	Minimum \$12,633 \$12,633 + 0.0123% for every dollar above \$5 million	S	N
Application fee (developments > \$21.5 million)	per application	Capped at \$34,196	S	N
Retrospective development application penalty (in addition to the application fee itself)	per application	200% of the underlying fee	S	N
Determining an application to amend or cancel development approval	per application	\$295.00	S	N
Determining an application for advice made for local planning scheme	per application	\$295.00	S	N
Home-based Business Applications				
Initial application (home occupation has not commenced)	per application	\$222.00	S	N
Retrospective application penalty (in addition to the application fee itself)	per application	200% of the underlying fee	S	N
Renewal application prior to initial approval expiry	per application	\$73.00	S	N
Renewal application after initial approval has expired	per application	200% of the underlying fee	S	N
Change of Use / Alteration / Extension / Non-conforming Use Applications				
Application fee	per application	\$295.00	S	N
Retrospective application penalty (in addition to the application fee itself)	per application	200% of the underlying fee	S	N
SUB-DIVISION CLEARANCE				
Sub-division clearance (< 5 lots)	per lot	\$73.00	S	N
Sub-division clearance (5 - 195 lots)	per lot	Minimum \$365 \$365 for the first five (5) lots + \$35.00 for each lot thereafter	S	N
Sub-division clearance (> 195 lots)	per lot	Capped at \$7,393	S	N
SCHEME AND STRUCTURE PLANS				
Scheme and structure plans amendment fees	per amendment	TBA	S	N



FEES & CHARGES

2024/25

	Unit Type	Cost (\$) Per Unit	Statutory (S) or Council (C) Fee	GST Y/N
Estimate to be given upon application, per Planning and Development Regulations 2009 R48				
Advertising	per advertisement	cost + 10% admin	C	Y
OTHER PLANNING FEES				
Request to extend current development approval	per request	\$147.00	S	N
Issue of a zoning certificate	per certificate	\$73.00	S	N
Written planning advice	per advice document	\$73.00	S	N
BUILDING SERVICES				
BUILDING PERMIT APPLICATIONS				
Certified building permit application class 1 or 10	per application	Minimum \$110 \$110.00 or 0.19% of the estimated project value, whichever is greater	S	N
Certified building permit application class 2 - 9	per application	Minimum \$110 \$110.00 or 0.09% of the estimated project value, whichever is greater	S	N
Uncertified building permit application	per application	Minimum \$110 \$110.00 or 0.32% of the estimated project value, whichever is greater ** calculate BSL & CTF fees if applicable **	S	N
DEMOLITION PERMIT				
Demolition permit application class 1 or 10	per application	\$110.00	S	N
Demolition permit application class 2 - 9	per story	\$110.00 ** calculate BSL & CTF fees if applicable **	S	N
BSL AND CTF LEVIES				
Building Services Levy (est. project value < \$45,000)	per application	\$61.65	S	N
Building Services Levy (est. project value > \$45,000)	per application	Minimum \$61.65 0.137% of the estimated project value	S	N
Occupancy Permit or Building Approval Certificate for registration of strata scheme / plan of re-subdivision	per application	\$61.65	S	N
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act < \$45,000	per application	\$123.30	S	N
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act > \$45,000	per application	Minimum \$105 \$105.00 or 0.274% of the estimated project value, whichever is greater	S	N
CTF Levy (est. project value > \$20,000)	per application	Minimum \$40 0.2% of the estimated project value	S	N
OCCUPANCY PERMIT				
Occupancy permit application (for completed building)	per application	\$110.00	S	N
Occupancy permit application (for building with unauthorised works)	per application	Minimum \$110 \$110.00 or 0.18% of the estimated value of the unauthorised work	S	N
Temporary occupancy permit (for an incomplete building)	per application	\$110.00	S	N
Modify occupancy application (for additional use of a building)	per application	\$110.00	S	N
Replacement occupancy permit (for permanent change in building use)	per application	\$110.00 ** calculate BSL & CTF fees if applicable **	S	N
BUILDING APPROVAL CERTIFICATE				
Application for building approval certificate for authorised building/structure	per application	\$110.00	S	N
Application for same with unauthorised works (s51(3))	per application	Minimum \$110 \$110.00 or 0.38% of the estimated value of the unauthorised work, whichever is greater	S	N
EXTENSION OF TIME PERMIT				
Extension of time permit - building	per application	\$110.00	S	N
Extension of time permit - demolition	per application	\$110.00	S	N
Extension of time permit - occupancy	per application	\$110.00	S	N
Extension of time permit - building approval certificate	per application	\$110.00	S	N
POOL INSPECTIONS				
Pool inspection fee (to be conducted once every four years)	per occasion	\$78.00	S	N
SMOKE ALARMS				
Approval of battery powered smoke alarms (r61)	per application	\$179.40	S	N
OTHER BUILDING FEES				
Building plan search fees	per hour or part there of	\$31.00	C	N
Inspection fees	per inspection	\$140.00	C	N
MISCELLANEOUS				
VEHICLE LICENSING				
Special district number plates	per plate set	\$250.00	C	Y