



**MINUTES FOR THE
SPECIAL MEETING
HELD ON
MONDAY**

4 August 2014

SHIRE OF MINGENEW

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SHIRE OF MINGENEW

MINUTES OF SPECIAL MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON 4 August 2014 COMMENCING AT 4.00PM

1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

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

2.0 ATTENDANCE

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

STAFF

CL Watson	Acting Chief Executive Officer
WL Borrett	Works Manager
NS Jane	Governance Officer

APOLOGIES

Nil.

3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

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

Nil.

5.0 APPLICATIONS FOR LEAVE OF ABSENCE

Nil.

6.0 DECLARATIONS OF INTEREST

Nil.

7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES

Nil.

8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

Nil.

9.0 OFFICERS REPORTS

9.1 CHIEF EXECUTIVE OFFICER

9.2 FINANCE

9.2.1 2014/2015 DRAFT MANAGEMENT BUDGET

Agenda Reference:
Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
Date: 4th August 2014
Author: Cameron Watson – Acting Chief Executive Officer

SUMMARY

This report presents the amended 2014/15 Draft Management Budget to Council for its consideration.

ATTACHMENT

2014/15 Draft Management Budget including associated supporting documentation. (Under separate cover).

BACKGROUND

Every year Council is required to adopt a budget for that financial year.

COMMENT

The attached budget is the Management Budget for the financial year 2014/2015 and once accepted will lead to the production of the Statutory Budget for the same period.

STATUTORY IMPLICATIONS

Division 6 of the Local Government Act 1995 and associated Regulations requires a Local Government to prepare and adopt a budget for its Municipal Fund.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The Annual Budget details all income and expenditure for the forth coming financial year.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

140809 COUNCIL RESOLUTION – ITEM NO 9.6.1

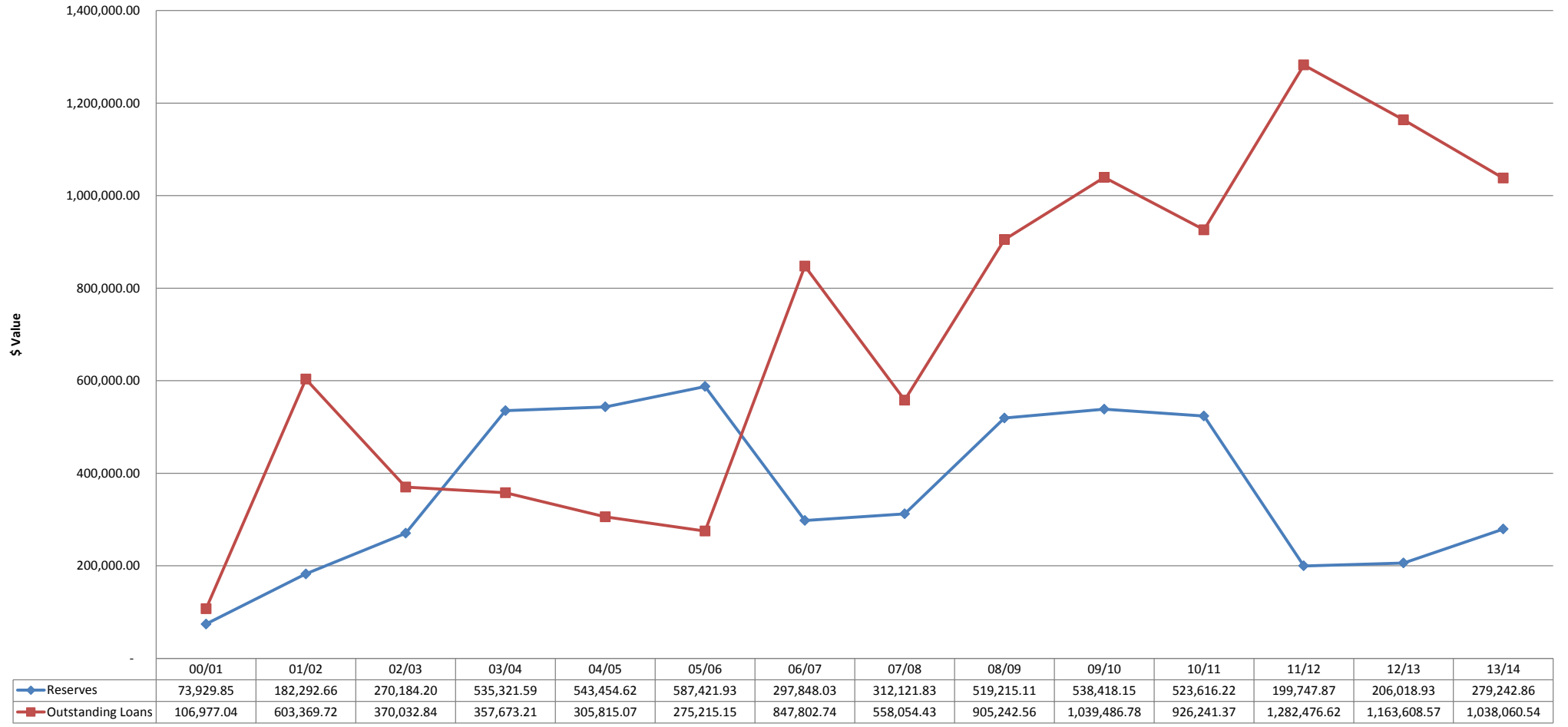
Moved: Councillor Gledhill

Seconded: Councillor Newton

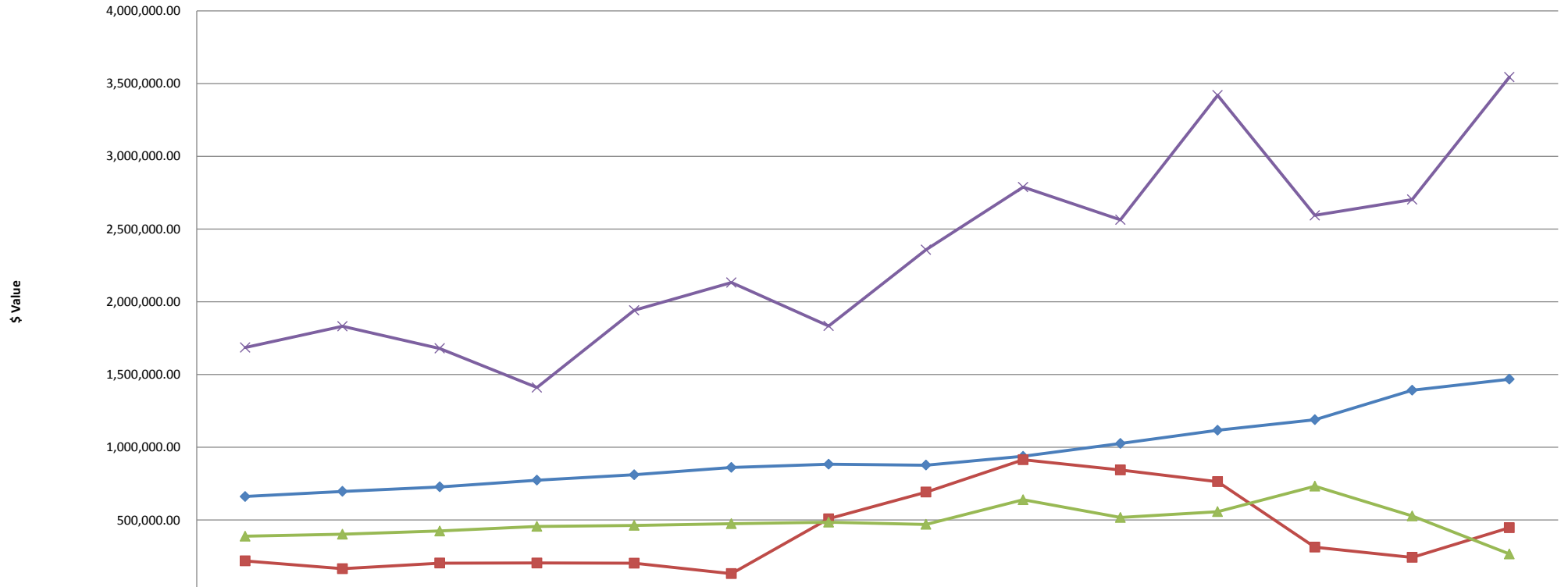
That Council receives the 2014/15 Draft Management Budget as attached and makes any additions, deletions or modifications as it sees fit.

Carried: 7/0

Outstanding Loans v Available Reserves

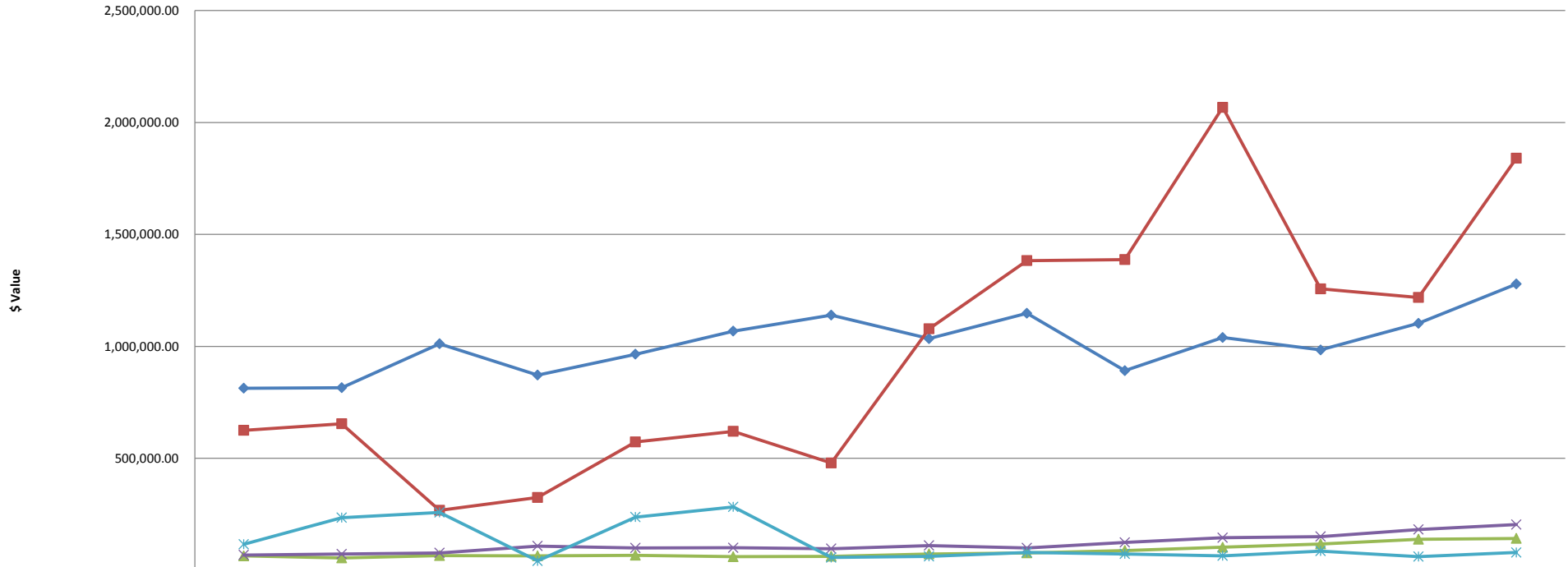


Operating Revenues v Operating Expenditure

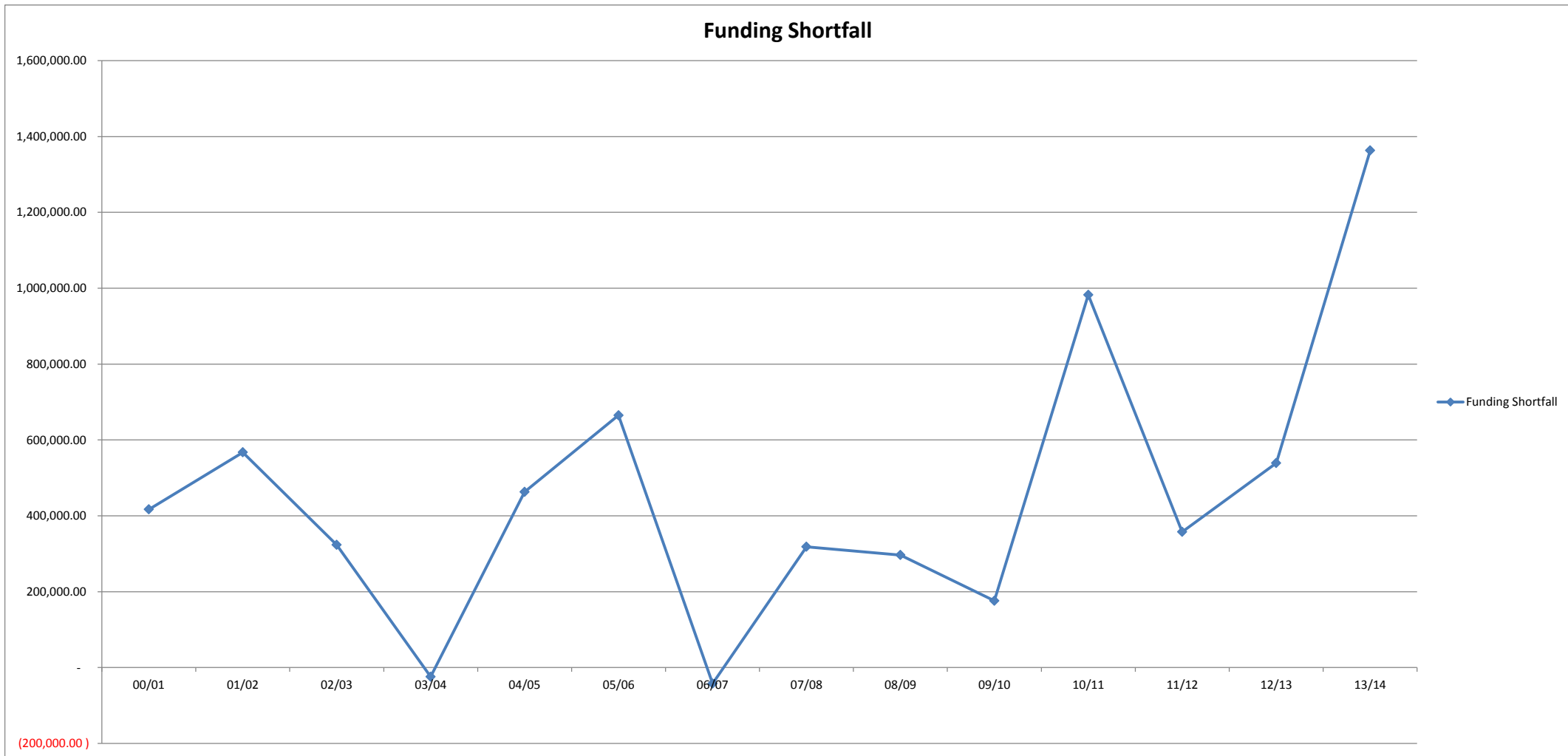


	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14
◆ Rates Income	661,486.63	696,691.52	727,745.62	773,768.23	811,385.60	861,208.44	882,890.83	877,123.38	937,825.57	1,026,462.31	1,116,693.41	1,189,483.40	1,392,031.01	1,468,425.39
■ User Fees & Charges	218,781.58	165,153.58	203,803.97	204,567.97	203,650.78	131,689.44	508,405.15	692,136.82	914,019.79	844,711.07	763,765.77	314,042.15	243,510.12	446,884.43
▲ Federal Assistance Grants	388,297.84	402,005.99	424,493.04	456,464.28	463,200.04	474,217.28	484,608.36	470,289.12	639,536.00	517,169.00	557,160.00	732,818.00	528,235.00	266,397.00
× Operating Expenditure	1,685,686.20	1,831,245.38	1,679,661.40	1,410,690.24	1,941,511.98	2,132,144.52	1,833,973.83	2,358,104.02	2,788,041.24	2,564,222.78	3,419,890.10	2,594,221.70	2,703,065.04	3,544,836.56

Operating Expenditure by Expenditure Type



	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14
EMPLOYEE COSTS	812,740.14	815,599.83	1,011,427.58	871,654.86	965,090.67	1,068,220.77	1,139,577.55	1,034,555.45	1,148,105.02	891,537.22	1,039,596.38	983,943.70	1,102,889.06	1,278,675.05
MATERIALS & CONTRACT	624,901.92	654,205.51	267,945.72	324,702.87	572,971.29	620,232.81	478,905.04	1,078,670.31	1,383,104.21	1,387,935.99	2,067,619.76	1,256,675.61	1,218,386.43	1,840,281.48
UTILITY CHARGES	64,348.06	54,632.89	65,217.35	64,301.16	67,077.40	60,454.79	62,178.41	72,804.25	77,152.96	87,792.31	102,625.23	117,169.93	138,469.14	142,295.27
INSURANCE	68,151.93	72,250.52	77,354.85	108,264.64	99,010.99	100,208.50	96,606.80	110,333.81	99,643.97	124,093.81	145,441.55	150,447.86	182,122.26	204,245.45
OTHER EXPENSES	115,544.15	234,556.63	257,715.90	41,766.71	237,361.63	283,027.65	56,706.03	61,740.20	80,035.08	72,863.45	64,607.18	85,984.60	61,198.15	79,339.31



LOCAL GOVERNMENT RATES COMPARISON FOR MID WEST REGION - 2013/14

Local Government	Gross Rental Value					Unimproved Value		Comment
	Year of Reval	Cents/\$ of	Discount		Rubbish Charge	Cents/\$ of	Minimum \$	
		Valuation	Minimum \$	%		Valuation		
Carnamah								
General	2013	12.5800	606		235.00	1.9200	606	
Mining		25.1600	606					
Chapman Valley								
General	2010	10.4802	650		300.00	0.8729	320	
Other						1.8399	320	Oakajee
Coorow								
General	2013	10.0590	700	5	240.00			
Agriculture						1.4429	700	
Dalwallinu								
General	2013	8.0898	592	5	185.90	2.0594	460	Recycling service \$116.55
Dandaragan								
General	2013	6.9900	584	5	313.00	0.7010	584	
Mining						0.7010	726	
Residential Vacan		17.7000						
Specified Area		0.5663						
Greater Geraldton								
Agriculture						0.8100	683	Mullewa
Agriculture General						0.6552	979	
Other		11.0172	628					Ex Mullewa Shire
Irwin								
General	2011	9.4810	820		205.00	0.9081	820	
Mining						15.0000	820	
Mingenew								
General	2012	11.2598	330		220.00	1.2282	450	
Mining						22.5000	750	
Other		5.6353	150					Yandanooka townsite
Morawa								
General	2012	5.2143	239	5	338.45	0.1971	239	
Mining						30.0000	705	

Local Government	Gross Rental Value					Unimproved Value		Comment
	Year of Reval	Cents/\$ of Valuation	Minimum \$	Discount %	Rubbish Charge	Cents/\$ of Valuation	Minimum \$	
Northampton								
General	2013	6.7410	450	6	330.00	0.9844	450	
Perenjori								
General	2012	7.1017	235			1.7976	235	
Mining		7.1017	235			31.7255	395	
Townsites		7.1017	235	10	300.00			
Three Springs								
Residential	2012	10.4339	420	4	190.00	1.4585	420	
Mining		34.8524	420			10.7056	420	
State Average 2012.13			712.66		233.83		623.26	\$1,098 - standard residence
Average of above LGA's			521.166667		213.1125		382	

Summary of Changes to Management Budget

Operational cost reductions and income increases have achieved an overall saving of \$70,590

Land and Buildings

Postpone shed at 5 Field St	8,000
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Roads

Yandanooka NE/Morawa Rd Intersection	Removed, no saving as grant funded
Depot Hill North Road - Gravel Resheet	75,910
Depot Hill Reseal	126,540
Mingenew Mullewa Reseal	<u>151,500</u>
	<u>353,950</u>

Reserve Transfers

Land & Buildings	Reduced to \$40,600
Plant Reserve	Reduced to \$50,000

Comments

Recovery of costs relating to sanitation expenditure is currently at 54%

The fees proposed in this draft budget are \$233 which is an increase the same as rates

There is a need to look at continual increases to achieve a higher cost recovery

The average rubbish collection charge across the state in 2012/13 was \$233

The average rubbish collection charge across our region in 2013/14 was \$213

Sporting club fees proposed in this draft budget have been increased by the same % as rates

10.0 ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN
 Nil.

11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

11.1 ELECTED MEMBERS
 Nil.

11.2 STAFF

140810 COUNCIL RESOLUTION – ITEM 11.2.1

Moved: Councillor Sobey

Seconded: Councillor Lucken

That Items 11.2.2 be entered as items of an urgent nature introduced by Resolution of Council.

CARRIED 7/0

11.2.2 ADOPTION OF 2014/15 ANNUAL BUDGET

Agenda Reference:

Location/Address: Shire of Mingenew

Name of Applicant: Nil

Disclosure of Interest: Nil

Date: 4th August, 2014

Author: Nita Jane – Governance Officer

SUMMARY

To consider and adopt the Municipal Fund Budget for the 2014/2015 financial year together with supporting schedules, including imposition of rates and minimum payments, adoption of fees and charges, setting of elected members fees for the year and other consequential matters arising from the budget papers.

ATTACHMENT

2014/15 Statutory Budget
 Schedule of Fees & Charges
 Approval for Differential Rates

BACKGROUND

The draft 2014/2015 budget has been compiled based on the principles contained in the Strategic Community Plan and Corporate Business Plan. At a Special Council meeting held on 4th July 2014, Council reviewed the 2014/15 Draft Management Budget. Since this occurred some further amendments have been made, these will be discussed at the meeting.

COMMENT

The proposed differential general rates were approved by the council on XXXXXX and advertised for public comment. No submissions were received by xxxx when the public comment closed. The process to gain approval to differentially rate has been carried out and Ministerial approval has been sought and received.

CONSULTATION

Councillors

Cameron Watson – Acting Chief Executive Officer

Warren Borrett – Works Manager

Internal & External Staff

STATUTORY ENVIRONMENT

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

Divisions 5 and 6 of Part 6 of the Local Government Act 1995 refer to the setting of budgets and raising of rates and charges. The Local Government (Financial Management) Regulations 1996 details the form and content of the budget. The draft 2014/2015 budget as presented is considered to meet statutory requirements.

POLICY IMPLICATIONS

The Annual Budget has an effect on the majority of Councils current policies. The budget is based on the principles contained in the Community Strategic Plan and Corporate Business Plan.

FINANCIAL IMPLICATIONS

The 2014/15 Budget is the main document relating to Councils Income and Expenditure for the coming Financial Year. Specific financial implications are as outlined in the detail section of this report and as itemized in the draft 2014/2015 budget.

STRATEGIC IMPLICATIONS

Councils Forward Capital Works Plan, Asset Management Plan, Plant Replacement Program and Strategic Community Plan have been utilised in setting this budget.

**VOTING REQUIREMENTS
ABSOLUTE MAJORITY**

140811 COUNCIL RESOLUTION – 11.2.2

PART A – MUNICIPAL FUND BUDGET FOR 2014/2015

Moved: Councillor Gledhill

Seconded: Councillor Newton

Pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, the Council adopts the Municipal Fund Budget for the Shire of Mingenew for the financial year ending 30th June 2015 as presented, which includes the following:

- **Statement of Comprehensive Income by Nature and Type showing a net result for that year of**
- **Statement of Comprehensive Income by Program showing a net result for that year of**
- **Statement of Cash Flows**
- **Rate Setting Statement showing an amount required to be raised for rates of**
- **Notes to and forming part of the budget**
- **Transfers to/from Reserves**

Carried: 7/0

**VOTING REQUIREMENTS
ABSOLUTE MAJORITY**

140812 COUNCIL RESOLUTION – 11.2.2

PART B – GENERAL RATES AND MINIMUM PAYMENTS, INSTALMENT PAYMENT ARRANGEMENTS

Moved: Councillor Pearce

Seconded: Councillor Gledhill

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

2. The differential rates in the dollar being;

i. GRV – Mingenew Town Site	12.3858 cents in the dollar
ii. GRV – Yandanooka Town Site	6.1988 cents in the dollar
iii. UV – Rural	1.3510 cents in the dollar
iv. UV – Mining	30.0000 cents in the dollar

3. The following Minimum Payment will be applied;

i. GRV – Mingenew Town Site	\$600.00
ii. GRV – Yandanooka Town Site	\$320.00
iii. UV – Rural	\$600.00
iv. UV – Mining	\$750.00

4. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, council nominates the following due dates for the payment of rates by instalment:

i. i)	Issue Date	11 th August 2014
ii. ii)	Due date/first installment	17 th September 2014
iii. iii)	Second installment	19 th November 2014
iv. iv)	Third installment	21 st January 2015
v. v)	Fourth installment	25 rd March 2015

5. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 67 of the Local Government (Financial Management) Regulations 1996, council adopts an installment administration charge where the owner has elected to pay rates through an installment option of \$15 for each installment after the

**VOTING REQUIREMENTS
ABSOLUTE MAJORITY REQUIRED**

140814 COUNCIL RESOLUTION – 11.2.2

PART E – ELECTED MEMBERS FEES AND ALLOWANCES FOR 2014/2015

Moved: Councillor Lucken

Seconded: Councillor Sobey

1. Pursuant to section 5.99 of the Local Government Act 1995 and regulation 34 of the Local Government (Administration) Regulations 1996, council adopts the following annual fees for payment of elected members in lieu of individual meeting attendance fees:

a. President	\$6,000
b. Deputy President	\$4,000
c. Councillors	\$3,500

2. Pursuant to section 5.98(5) of the Local Government Act 1995 and regulations 33 of the Local Government (Administration) Regulations 1996, council adopts the following annual local government allowance to be paid in addition to the annual meeting allowance:

a. President	\$7,000
b. Deputy President	\$1,750

Carried: 7/0

**VOTING REQUIREMENTS
SIMPLE MAJORITY**

140815 COUNCIL RESOLUTION – 11.2.2

PART F – MATERIAL VARIANCE REPORTING FOR 2014/2015

**Moved: Councillor Gledhill
Cosgrove**

Seconded: Councillor

In accordance with regulation 34(5) of the Local Government (Financial Management) Regulation 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2014/2015 for reporting material variances shall be 10% and/or \$10,000.

Carried: 7/0

SHIRE OF MINGENEW
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

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SHIRE OF MINGENEW
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue				
Rates	8	1,618,296	1,437,253	1,450,078
Operating Grants, Subsidies and Contributions		1,032,319	961,716	907,397
Fees and Charges	11	424,351	446,885	382,160
Interest Earnings	2(a)	33,367	40,826	44,975
Other Revenue		8,000	12,270	10,000
		<u>3,116,333</u>	<u>2,898,950</u>	<u>2,794,610</u>
Expenses				
Employee Costs		(1,023,655)	(1,015,098)	(880,000)
Materials and Contracts		(927,390)	(1,571,361)	(1,819,404)
Utility Charges		(99,050)	(142,295)	(150,000)
Depreciation on Non-Current Assets	2(a)	(1,454,710)	(1,447,688)	(1,286,540)
Interest Expenses	2(a)	(64,527)	(64,448)	(65,846)
Insurance Expenses		(242,782)	(204,245)	(195,000)
Other Expenditure		(98,450)	(80,731)	(100,000)
		<u>(3,910,564)</u>	<u>(4,525,866)</u>	<u>(4,496,790)</u>
		(794,231)	(1,626,916)	(1,702,180)
Non-Operating Grants, Subsidies and Contributions		1,491,586	1,784,778	1,768,955
Profit on Asset Disposals	4	4,193	0	2,271
Loss on Asset Disposals	4	<u>(11,460)</u>	<u>(31,319)</u>	<u>(13,839)</u>
NET RESULT		690,088	126,543	55,207
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>690,088</u>	<u>126,543</u>	<u>55,207</u>

Notes:

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

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

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

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

SHIRE OF MINGENEW
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		32,986	37,966	22,713
General Purpose Funding		2,258,372	1,784,423	1,744,442
Law, Order, Public Safety		27,100	35,481	26,750
Health		0	0	1,100
Education and Welfare		3,795	3,525	3,795
Housing		92,204	81,045	80,304
Community Amenities		56,979	37,946	36,140
Recreation and Culture		73,446	31,870	50,164
Transport		288,813	219,880	354,560
Economic Services		11,012	5,167	27,169
Other Property and Services		271,626	661,646	447,473
		<u>3,116,333</u>	<u>2,898,949</u>	<u>2,794,610</u>
Expenses Excluding				
Finance Costs (Refer Notes 1,2 & 14)				
Governance		(151,940)	(186,402)	(249,756)
General Purpose Funding		(55,096)	(44,904)	(47,057)
Law, Order, Public Safety		(99,789)	(97,695)	(100,387)
Health		(81,856)	(54,171)	(69,634)
Education and Welfare		(22,355)	(22,824)	(19,427)
Housing		(167,252)	(822,111)	(774,235)
Community Amenities		(136,322)	(120,082)	(253,798)
Recreation & Culture		(796,371)	(754,958)	(821,849)
Transport		(1,938,565)	(1,912,855)	(1,658,429)
Economic Services		(147,993)	(152,966)	(175,077)
Other Property and Services		(248,498)	(292,449)	(261,295)
		<u>(3,846,037)</u>	<u>(4,461,417)</u>	<u>(4,430,944)</u>
Finance Costs (Refer Notes 2 & 5)				
Education and Welfare		(6,392)	(6,603)	(6,576)
Housing		(22,593)	(23,836)	(24,210)
Recreation & Culture		(6,137)	(6,339)	(6,313)
Transport		(29,405)	(27,671)	(28,747)
		<u>(64,527)</u>	<u>(64,449)</u>	<u>(65,846)</u>
Non-operating Grants, Subsidies and Contributions				
General Purpose Funding		0	0	286,000
Law, Order, Public Safety		0	(2,839)	0
Recreation & Culture		35,900	10,495	120,000
Transport		1,455,686	1,773,942	1,362,955
Other Property and Services		0	3,181	0
		<u>1,491,586</u>	<u>1,784,779</u>	<u>1,768,955</u>
Profit/(Loss) On				
Disposal Of Assets (Refer Note 4)				
Governance		4,193	(16,410)	2,271
Transport		(11,460)	(14,909)	(13,839)
		<u>(7,267)</u>	<u>(31,319)</u>	<u>(11,568)</u>
NET RESULT		690,088	126,543	55,207
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>690,088</u>	<u>126,543</u>	<u>55,207</u>

Notes:

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

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

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

**SHIRE OF MINGENEW
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,618,296	1,437,253	1,450,289
Operating Grants, Subsidies and Contributions		1,223,919	1,142,027	270,100
Fees and Charges		424,351	446,885	382,160
Service Charges		0	0	0
Interest Earnings		33,367	40,826	44,975
Goods and Services Tax		2,631	373,412	365,000
Other Revenue		8,000	12,270	10,000
		<u>3,310,564</u>	<u>3,452,673</u>	<u>2,522,524</u>
Payments				
Employee Costs		(1,023,655)	(1,015,098)	(880,000)
Materials and Contracts		(1,017,847)	(1,571,361)	(1,182,107)
Utility Charges		(99,050)	(142,295)	(150,000)
Interest Expenses		(64,527)	(64,448)	(65,846)
Insurance Expenses		(242,782)	(204,245)	(195,000)
Goods and Services Tax		0	(231,698)	(365,000)
Other Expenditure		(98,450)	(80,731)	(100,000)
		<u>(2,546,311)</u>	<u>(3,309,876)</u>	<u>(2,937,953)</u>
Net Cash Provided By Operating Activities	15(b)	<u>764,253</u>	<u>142,797</u>	<u>(415,429)</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(494,400)	(658,774)	(718,650)
Payments for Construction of Infrastructure	3	(1,803,085)	(1,776,203)	(1,489,034)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,491,586	1,784,778	1,768,955
Proceeds from Sale of Plant & Equipment	4	131,700	124,091	123,450
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(674,199)</u>	<u>(526,108)</u>	<u>(315,279)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(162,587)	(125,547)	(125,547)
Proceeds from New Debentures	5	170,000	0	0
Net Cash Provided By (Used In) Financing Activities		7,413	(125,547)	(125,547)
Net Increase (Decrease) in Cash Held		97,467	(508,858)	(856,255)
Cash at Beginning of Year		303,370	812,228	543,097
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>400,837</u></u>	<u><u>303,370</u></u>	<u><u>(313,158)</u></u>

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

SHIRE OF MINGENEW
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenues	1,2			
Governance		37,179	21,556	24,984
General Purpose Funding		640,076	347,170	459,152
Law, Order, Public Safety		27,100	32,642	26,750
Health		0	0	1,100
Education and Welfare		3,795	3,525	3,795
Housing		92,204	81,045	80,304
Community Amenities		56,979	37,946	36,140
Recreation and Culture		109,346	42,365	50,164
Transport		1,733,039	1,978,913	1,958,727
Economic Services		11,012	5,167	27,169
Other Property and Services		271,626	664,827	447,473
		<u>2,982,356</u>	<u>3,215,156</u>	<u>3,115,758</u>
Expenses	1,2			
Governance		(151,940)	(186,402)	(249,756)
General Purpose Funding		(55,096)	(44,904)	(47,057)
Law, Order, Public Safety		(99,789)	(97,695)	(100,387)
Health		(81,856)	(54,171)	(69,634)
Education and Welfare		(28,747)	(29,427)	(26,003)
Housing		(189,845)	(845,947)	(798,445)
Community Amenities		(136,322)	(120,082)	(253,798)
Recreation & Culture		(802,508)	(761,297)	(828,162)
Transport		(1,967,970)	(1,940,526)	(1,701,015)
Economic Services		(147,993)	(152,966)	(175,077)
Other Property and Services		(248,498)	(292,473)	(261,295)
		<u>(3,910,564)</u>	<u>(4,525,890)</u>	<u>(4,510,629)</u>
Net Operating Result Excluding Rates		(928,208)	(1,310,734)	(1,394,871)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	7,267	31,319	11,568
Depreciation on Assets	2(a)	1,454,710	1,447,688	1,286,540
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(176,700)	(414,294)	(511,100)
Purchase Infrastructure Assets - Roads	3	(1,803,085)	(1,776,203)	(1,018,034)
Purchase Infrastructure Assets - Parks	3	0	0	(471,000)
Purchase Plant and Equipment	3	(317,700)	(197,269)	(180,550)
Purchase Furniture and Equipment	3	0	(47,211)	(27,000)
Proceeds from Disposal of Assets	4	131,700	124,091	123,450
Repayment of Debentures	5	(162,587)	(125,547)	(125,547)
Proceeds from New Debentures	5	170,000	0	0
Transfers to Reserves (Restricted Assets)	6	(97,467)	(109,130)	(108,474)
Transfers from Reserves (Restricted Assets)	6	0	35,907	0
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	33,967	938,097	511,390
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	(69,807)	33,967	(618,338)
Amount Required to be Raised from General Rate	8	<u>(1,618,296)</u>	<u>(1,437,253)</u>	<u>(1,285,290)</u>

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

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

(b) 2013/14 Actual Balances

Balances shown in this budget as 2013/14 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in the statement of financial position.

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

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

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

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

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

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

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

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

Land Under Control

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

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

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

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

Transitional Arrangement

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

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

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

Land Under Roads

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

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

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

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

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

Depreciation

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

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

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

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

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

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

Capitalisation Threshold

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

(k) Fair Value of Assets and Liabilities

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

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Income approach

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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

(i) Financial assets at fair value through profit and loss

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

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

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

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

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	24,000	30,591	24,000
Other Services	14,000	3,682	0
Depreciation			
By Program			
Governance	43,000	42,350	35,000
General Purpose Funding	0	0	0
Law, Order, Public Safety	13,500	13,137	8,030
Health	0	0	0
Education and Welfare	8,050	8,109	8,050
Housing	30,000	29,158	25,000
Community Amenities	17,500	17,374	17,500
Recreation and Culture	92,000	91,069	89,500
Transport	1,081,000	1,080,977	861,000
Economic Services	14,500	14,260	14,500
Other Property and Services	155,160	151,254	227,960
	<u>1,454,710</u>	<u>1,447,688</u>	<u>1,286,540</u>
By Class			
Land and Buildings	123,783	116,757	101,000
Furniture and Equipment	54,180	54,180	52,200
Plant and Equipment	241,230	241,233	297,000
Roads	844,978	844,979	691,340
Footpaths	40,379	40,379	34,000
Drainage	5,664	5,664	5,000
Bridges	144,496	144,496	106,000
	<u>1,454,710</u>	<u>1,447,688</u>	<u>1,286,540</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 5(a)</i>)	64,527	64,448	65,846
	<u>64,527</u>	<u>64,448</u>	<u>65,846</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	6,867	12,335	8,475
- Other Funds	20,000	17,926	30,000
Other Interest Revenue (<i>refer note 13</i>)	6,500	10,565	6,500
	<u>33,367</u>	<u>40,826</u>	<u>44,975</u>

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

Standing proud, growing strong.

COMMUNITY ASPIRATIONS AND VALUES

Strong leaders, good decisions
Striving to be innovative and progressive
Respecting our environment and each other
Proud independent community spirit

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

Tourism and area promotion. Building control. Drum muster.

OTHER PROPERTY & SERVICES

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

3. ACQUISITION OF ASSETS	2014/15 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Plant & Equipment	97,500
CEO Vehicle	55,500
MFA Vehicle	42,000
Housing	
Land & Buildings	126,500
Lot 5 Field St - Kitchen Repairs	12,000
Triplex Unit 1 - Kitchen Repairs	10,000
Staff Housing - Finalisation of Construction	104,500
Recreation and Culture	
Land & Buildings	50,200
Recreation Centre Upgrades	33,200
Museum - Upgrade to Store Room	17,000
Plant & Equipment	4,000
Boom Spray	4,000
Transport	
Infrastructure - Roads	1,803,085
Yandanooka/Melara Rd - Gravel Resheet	75,910
Coalseam Road Bridge	66,520
Yandanooka NE Rd - Construction	346,590
Moore St - Reconstruction	56,020
Nanekine Road - Widen & Seal	329,370
Depot Hill Road - Reseal	211,500
Mingenew/Mullewa Rd - Culverts	168,500
Coalseam Rd - Widen & Seal	432,325
Depot Hill Road - Hot Mix Overlay on Crossing	72,250
Depot Hill Road - Information Bay Upgrade	44,100
Plant & Equipment	216,200
WM Vehicle	46,200
Drum Roller	170,000
	<u><u>2,297,485</u></u>
<u>By Class</u>	
Land Held for Resale	0
Land and Buildings	176,700
Infrastructure Assets - Roads & Bridges	1,803,085
Infrastructure Assets - Footpaths	0
Plant and Equipment	317,700
Furniture and Equipment	0
	<u><u>2,297,485</u></u>

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET \$	2014/15 BUDGET \$	2014/15 BUDGET \$
GOVERNANCE			
<u>Plant & Equipment</u>			
Asset 0660 - Toyota Prado	40,511	44,500	3,989
Asset 0659 -Subaru Forester	32,796	33,000	204
TRANSPORT			
<u>Plant & Equipment</u>			
Asset 0657 - Mitsubishi Pajero	37,971	34,200	(3,771)
Asset 0431 - Vibromax Vibrating Roller	27,689	20,000	(7,689)
	138,967	131,700	(7,267)

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET \$	2014/15 BUDGET \$	2014/15 BUDGET \$
Plant & Equipment	138,967	131,700	(7,267)
	138,967	131,700	(7,267)

Summary

	2014/15 BUDGET \$
Profit on Asset Disposals	4,193
Loss on Asset Disposals	(11,460)
	<u>(7,267)</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

5. INFORMATION ON BORROWINGS**(a) Debenture Repayments**

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2014/15 Budget	2013/14 Actual	2014/15 Budget	2013/14 Actual	2014/15 Budget	2013/14 Actual
			\$	\$	\$	\$	\$	\$
Education & Welfare								
Loan 137 - Senior Citizens Buildings	106,030		4,517	4,257	101,513	106,030	6,392	6,603
Housing								
Loan 133 - Triplex	93,708		9,941	9,295	83,767	93,708	6,233	6,664
Loan 134 - SC Housing	62,443		4,999	4,702	57,444	62,443	3,801	4,011
Loan 136 - Staff Housing	132,539		6,819	6,405	125,720	132,539	8,414	8,718
Loan 142 - Staff Housing	83,751		8,748	8,325	75,003	83,751	4,145	4,442
Recreation & Culture								
Loan 138 - Pavilion Fitout	101,788		4,336	4,087	97,452	101,788	6,137	6,339
Transport								
Loan 139 - Roller	66,256		13,107	12,288	53,149	66,256	4,207	4,771
Loan 141 - Grader	150,860		21,506	20,246	129,354	150,860	9,052	9,885
Loan 143 - 2 x Trucks	156,936		49,889	47,617	107,047	156,936	6,968	8,573
Loan 144 - Side Tipping Trailer	83,751		8,748	8,325	75,003	83,751	4,145	4,442
Loan 145 - Drum Roller		170,000	29,977	0	140,023	0	5,033	0
	1,038,062	170,000	162,587	125,547	1,045,475	1,038,062	64,527	64,448

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

SHIRE OF MINGENEW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/15

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Loan 145 - Drum Roller	170,000	WATC	Debenture	5	15,050	3.24	170,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2014 nor is it expected to have unspent debenture funds as at 30th June 2015.

(d) Overdraft

Council has utilised an overdraft facility during the financial year and an overdraft facility of \$400,000 with the National Australia Bank does exist. It is anticipated that this facility will be required to be utilised during 2014/15.

SHIRE OF MINGENEW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
6. RESERVES			
(a) Accrued Leave Reserve			
Opening Balance	13,456	44,721	44,731
Amount Set Aside / Transfer to Reserve	236	4,642	1,834
Amount Used / Transfer from Reserve	0	(35,907)	0
	<u>13,692</u>	<u>13,456</u>	<u>46,565</u>
(b) Land and Building Reserve			
Opening Balance	68,999	67,370	67,519
Amount Set Aside / Transfer to Reserve	42,322	1,629	2,768
Amount Used / Transfer from Reserve	0	0	0
	<u>111,321</u>	<u>68,999</u>	<u>70,287</u>
(c) Sportsground Improvement Reserve			
Opening Balance	2,604	2,543	2,546
Amount Set Aside / Transfer to Reserve	65	61	104
Amount Used / Transfer from Reserve	0	0	0
	<u>2,669</u>	<u>2,604</u>	<u>2,650</u>
(d) Plant Replacement Reserve			
Opening Balance	115,239	14,304	14,685
Amount Set Aside / Transfer to Reserve	52,875	100,935	100,602
Amount Used / Transfer from Reserve	0	0	0
	<u>168,114</u>	<u>115,239</u>	<u>115,287</u>
(e) Aged Persons Units Reserve			
Opening Balance	19,330	18,874	18,910
Amount Set Aside / Transfer to Reserve	482	456	775
Amount Used / Transfer from Reserve	0	0	0
	<u>19,812</u>	<u>19,330</u>	<u>19,685</u>
(f) Street Light Upgrade Reserve			
Opening Balance	13,825	13,499	13,517
Amount Set Aside / Transfer to Reserve	345	326	554
Amount Used / Transfer from Reserve	0	0	0
	<u>14,170</u>	<u>13,825</u>	<u>14,071</u>
(g) Painted Road Reserve			
Opening Balance	4,057	3,961	3,966
Amount Set Aside / Transfer to Reserve	101	96	163
Amount Used / Transfer from Reserve	0	0	0
	<u>4,158</u>	<u>4,057</u>	<u>4,129</u>
(h) Industrial Area Reserve			
Opening Balance	5,056	4,937	4,947
Amount Set Aside / Transfer to Reserve	126	119	203
Amount Used / Transfer from Reserve	0	0	0
	<u>5,182</u>	<u>5,056</u>	<u>5,150</u>
Total Reserves C/Fwd	<u>339,118</u>	<u>242,566</u>	<u>277,824</u>

SHIRE OF MINGENEW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>339,118</u>	<u>242,566</u>	<u>277,824</u>
(i) Environmental Rehabilitation Reserve			
Opening Balance	17,201	16,795	16,830
Amount Set Aside / Transfer to Reserve	429	406	690
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>17,630</u>	<u>17,201</u>	<u>17,520</u>
(j) RTC/PO/NAB Reserve			
Opening Balance	19,476	19,016	19,056
Amount Set Aside / Transfer to Reserve	486	460	781
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>19,962</u>	<u>19,476</u>	<u>19,837</u>
Total Reserves	<u><u>376,710</u></u>	<u><u>279,243</u></u>	<u><u>315,181</u></u>

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

SHIRE OF MINGENEW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

6. RESERVES (Continued)	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Accrued Leave Reserve	236	4,642	1,834
Land and Building Reserve	42,322	1,629	2,768
Sportsground Improvement Reserve	65	61	104
Plant Replacement Reserve	52,875	100,935	100,602
Aged Persons Units Reserve	482	456	775
Street Light Upgrade Reserve	345	326	554
Painted Road Reserve	101	96	163
Industrial Area Reserve	126	119	203
Environmental Rehabilitation Reserve	429	406	690
RTC/PO/NAB Reserve	486	460	781
	<u>97,467</u>	<u>109,130</u>	<u>108,474</u>
Transfers from Reserves			
Accrued Leave Reserve	0	(35,907)	0
Land and Building Reserve	0	0	0
Sportsground Improvement Reserve	0	0	0
Plant Replacement Reserve	0	0	0
Aged Persons Units Reserve	0	0	0
Street Light Upgrade Reserve	0	0	0
Painted Road Reserve	0	0	0
Industrial Area Reserve	0	0	0
Environmental Rehabilitation Reserve	0	0	0
RTC/PO/NAB Reserve	0	0	0
	<u>0</u>	<u>(35,907)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>97,467</u>	<u>73,223</u>	<u>108,474</u>

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

Accrued Leave Reserve

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

Land and Building Reserve

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

Plant Replacement Reserve

- to be used for the purchase of plant.

Aged Persons Units Reserve

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

Street Lighting Upgrade Reserve

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

Painted Road Reserve

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

Industrial Area Development Reserve

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

Environmental Rehabilitation Reserve

- to be used for the rehabilitation of Gravel Pits.

RTC/PO/NAB Reserve

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

None of the above Reserves are expected to be used within a set period as it is envisaged that further transfers to the reserve accounts will occur as funds are utilised.

No Reserve funds are expected to be utilised in 2014/15.

SHIRE OF MINGENEW

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	Note	2014/15 Budget \$	2013/14 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	24,127	(372,411)
Cash - Restricted Reserves	15(a)	376,710	279,243
Cash - Restricted		0	396,538
Receivables		240,231	434,462
Inventories		20,000	20,468
		<u>661,068</u>	<u>758,300</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(354,165)</u>	<u>(445,090)</u>
NET CURRENT ASSET POSITION		306,903	313,210
Less: Cash - Restricted Reserves	15(a)	(376,710)	(279,243)
Less: Cash - Restricted Municipal		<u>0</u>	<u>0</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>(69,807)</u></u>	<u><u>33,967</u></u>

The estimated surplus/(deficiency) c/fwd in the 2013/14 actual column represents the surplus (deficit) brought forward as at 1 July 2014.

The estimated surplus/(deficiency) c/fwd in the 2014/15 budget column represents the surplus (deficit) carried forward as at 30 June 2015.

SHIRE OF MINGENEW

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Back Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Actual \$
Differential General Rate								
GRV - Mingenew - Residential	12.3858	133	1,301,144	161,157	0	0	161,157	146,818
GRV - Mingenew - Commercial	12.3858	18	396,860	49,154	0	0	49,154	45,857
GRV - Yandanooka	6.1988	2	14,716	912	0	0	912	829
UV - Rural	1.3510	127	97,543,500	1,317,812	0	0	1,317,812	1,192,165
UV - Mining	30.0000	9	63,470	19,041	0	0	19,041	13,034
							0	
Sub-Totals		289	99,319,690	1,548,076	0	0	1,548,076	1,398,703
Minimum Payment	Minimum \$							
GRV - Mingenew - Residential	600	77	65,822	46,200	0	0	46,200	24,420
GRV - Mingenew - Commercial	600	14	26,269	8,400	0	0	8,400	3,630
GRV - Yandanooka	320	1	840	320	0	0	320	150
UV - Rural	600	18	473,600	10,800	0	0	10,800	5,850
UV - Mining	750	6	7,198	4,500	0	0	4,500	4,500
Sub-Totals		116	573,729	70,220	0	0	70,220	38,550
Discounts (Note 12)							0	0
Total Amount Raised from General Rate							1,618,296	1,437,253
Specified Area Rates (Note 9)							0	0
Total Rates							1,618,296	1,437,253

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

The general rates detailed above for the 2014/15 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

**8(a). RATING INFORMATION - 2014/15 FINANCIAL YEAR
(continued)**

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

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

GRV - Rural Townsite Zoning (Yandanooka)

Properties within the Yandanooka townsite.

To recognise the reduced level of service provided to Yandanooka such as rubbish collections and mosquito control.

GRV - All Other Zonings

This category includes commercial, industrial and residential properties within the Townsite of Mingenew. This rate reflects the level of rating required to raise the necessary revenue for Council to operate efficiently and to provide a diverse range of services and facilities to the residents and business proprietors of the Townsite of Mingenew.

UV - Rural Land Use

This category includes those properties that are zoned Rural/Mining and are used in farming activities and/or agricultural production. The rate in the dollar has been set at a comparatively low amount to offset the relatively high property valuations in this rating category.

UV - Mining Land Use

This category includes those properties that are zoned Rural/Mining and are mining leases issued by the Department of Mineral and Petroleum including exploration, prospecting and general purpose leases. The rate in the dollar has been set at a comparatively high amount to offset the relatively low property valuations in this rating category.

Minimum Payments

The setting of minimum payments within the categories is an important method of ensuring all properties contribute an equitable rate amount.

Advertised Differential Rates

	c/\$	Minimum
GRV - Yandanooka Townsite	5.9114	330
GRV - Mingenew Townsite - Residential	11.8228	330
GRV - Mingenew Townsite - Commercial	11.8228	330
UV - Rural	1.2896	450
UV - Mining	30	750

Adopted Differential Rates

	c/\$	Minimum
GRV - Yandanooka Townsite	6.1988	320
GRV - Mingenew Townsite - Residential	12.3858	600
GRV - Mingenew Townsite - Commercial	12.3858	600
UV - Rural	1.351	600
UV - Mining	30	750

The reason that the adopted differential rates are different to the advertised differential rates, is that the budget deficit was larger than anticipated. To meet this deficiency, c/\$ rates and minimum payments for all rating categories other than mining were increased.

The advertised differential rates were based on existing valuations and a 5% increase, the adopted differential rates are based on current valuations and a 10% increase.

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

No specified area rates are to be levied for the 2014/2015 financial year.

10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

No service charges are to be raised for the 2014/2015 financial year.

11. FEES & CHARGES REVENUE	2014/15 Budget \$	2013/14 Actual \$
Governance	21,850	16,270
General Purpose Funding	6,850	14,035
Law, Order, Public Safety	2,500	2,396
Health	0	0
Education and Welfare	3,620	3,470
Housing	89,000	78,951
Community Amenities	56,550	37,417
Recreation & Culture	31,381	27,574
Transport	14,500	11,263
Economic Services	7,600	3,925
Other Property & Services	190,500	251,584
	<u>424,351</u>	<u>446,885</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2014/15 FINANCIAL YEAR**

No discounts or incentives are offered for the early payment of rates for the 2014/2015 financial year.

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

13. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate payments which are late. It is estimated that this charge will result in \$6,500 of revenue being raised.

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

Option1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 17 September 2014 or 35 days after the date of service appearing on the rate notice, whichever is the later.

Option 2 (Two Instalments)

First instalment to be received on or before 17 September 2014 or 35 days after the date of service appearing on the rate notice whichever is the later and is to include all arrears and half of the current rates and charges. The second instalment is to be made on or before the 19 November 2014.

Option 3 (Four Instalments)

First instalment to be received on or before 17 September 2014 or 35 days after the date of service appearing on the rate notice whichever is the later and is to include all arrears and one quarter of the current rates and charges. The second, third and fourth instalments are to be made on 19 November 2014, 21 January 2015 and 25 March 2015 respectively on the instalments notices whichever is the later.

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

The total revenue from the imposition of the administration charge is estimated at \$6,500. No revenue with respect to instalment interest has been included.

14. ELECTED MEMBERS REMUNERATION	2014/15 Budget \$	2013/14 Actual \$
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	27,500	19,631
President's Allowance	7,000	7,000
Deputy President's Allowance	1,750	1,731
Travelling Expenses	1,000	0
	<u>37,250</u>	<u>28,362</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

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

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

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash - Unrestricted	24,127	24,127	(628,338)
Cash - Restricted	376,710	279,243	315,180
	<u>400,837</u>	<u>303,370</u>	<u>(313,158)</u>

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

Accrued Leave Reserve	13,692	13,456	68,205
Land and Buildings Reserve	111,321	68,999	102,951
Sports Ground Improvement Reserve	2,669	2,604	3,882
Plant Replacement Reserve	168,114	115,239	22,391
Aged Persons Units Reserve	19,812	19,330	28,833
Street Lights Upgrade Reserve	14,170	13,825	20,610
Painted Road Reserve	4,158	4,057	6,047
Industrial Area Development Reserve	5,182	5,056	7,543
Environmental Rehabilitation Reserve	17,630	17,201	25,662
RTC/PO/NAB Reserve	19,962	19,476	29,056
	<u>376,710</u>	<u>279,243</u>	<u>315,180</u>

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

Net Result	690,088	126,543	55,207
Depreciation	1,454,710	1,447,688	1,286,540
(Profit)/Loss on Sale of Asset	7,267	31,319	11,568
(Increase)/Decrease in Receivables	194,231	(18,864)	211
(Increase)/Decrease in Inventories	468	6,683	0
Increase/(Decrease) in Payables/Provisions	(90,925)	334,207	0
Grants/Contributions for the Development of Assets	(1,491,586)	(1,784,779)	(1,768,955)
Net Cash from Operating Activities	<u>764,253</u>	<u>142,797</u>	<u>(415,429)</u>

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

Bank Overdraft limit	400,000	200,000	200,000
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	<u>414,500</u>	<u>214,500</u>	<u>214,500</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>1,045,475</u>	<u>1,038,062</u>	<u>1,038,061</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

16. TRUST FUNDS

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

Detail	Balance 1-Jul-14 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-15 \$
BCITF Levy	5,168	500	(5,668)	0
BRB Levy	3,317	750	(4,067)	0
Centenary/Autumn Committee	1,871	0	0	1,871
Community Bus	2,320	900	(2,100)	1,120
Cool Room Bonds	1,322	250	(250)	1,322
Farm Water Scheme	39,949	0	0	39,949
Industrial Land Bonds	49,621	0	0	49,621
Mingenew Cemetery Group	15,047	0	0	15,047
Nomination Fees	1,120	0	(1,120)	0
Other Bonds	8,392	0	0	8,392
Mid West Industry Road Safety	31,125	35,000	(50,000)	16,125
Sinosteel Community Trust Fund	8,415	0	(8,415)	0
Tree Planter - LCDC	288	0	0	288
Weary Dunlop Memorial	2,296	0	0	2,296
Youth Advisory Council	1,747	0	0	1,747
Building Relocation Bond	6,000	0	0	6,000
ANZAC Day Breakfast	279	0	(279)	0
Painted Road Project	46,772	0	0	46,772
Community Christmas Tree	191	0	(191)	0
Mingenew Water Rights	200	0	0	200
Rec Centre Kitchen Upgrade	2,000	0	(2,000)	0
	<u>227,440</u>	<u>37,400</u>	<u>(74,090)</u>	<u>190,750</u>

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2014/2015.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2014/15.

SHIRE OF MINGENEW List of Fees and Charges

	2014/15 Total Cost	Net Cost	GST	2013/14 Total Cost
ADMINISTRATION				
COUNCILLOR MEETING FEE				
Annual Meeting Sitting Fee:				
President	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00
Deputy President	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00
Councillors - Each x 5	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 3,500.00
Other Payments				
Presidents Allowance	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00
Deputy Presidents Allowance	\$ 1,750.00	\$ 1,750.00	\$ -	\$ 1,750.00
PHOTOCOPYING				
A4	\$ 0.40	\$ 0.36	\$ 0.04	\$ 0.40
A4 - double sided	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60
A3 (per copy)	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60
A3 - double sided	\$ 1.10	\$ 1.00	\$ 0.10	\$ 1.10
A3 (per copy) colour	\$ 1.10	\$ 1.00	\$ 0.10	\$ 1.10
Own paper supplied (per copy)	\$ 0.10	\$ 0.09	\$ 0.01	\$ 0.10
A3 - double sided - colour	\$ 1.50	\$ 1.36	\$ 0.14	\$ 1.50
Binding (per document)	\$ 4.40	\$ 4.00	\$ 0.40	\$ 4.40
LAMINATING				
A4 (per page)	\$ 1.50	\$ 1.36	\$ 0.14	\$ 1.50
A3 (per page)	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00
FACSIMILE				
Per page	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00
Overseas faxes	\$ 3.30	\$ 3.00	\$ 0.30	\$ 3.30
COUNCIL MINUTES & AGENDAS (HARD COPY)				
Per Month	\$ 7.50	\$ 6.82	\$ 0.68	\$ 7.50
Per Year	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
ELECTORAL ROLLS (HARD COPY)				
Per Ward	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00
District Roll	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
GOVERNANCE OFFICER				
Onsite / Remote - Per Hour	\$ 79.20	\$ 72.00	\$ 7.20	\$ -
Travel - Per Hour (all inclusive of hour's and km's)	\$ 66.00	\$ 60.00	\$ 6.00	\$ -
GENERAL PURPOSE FUNDING				
RATES ENQUIRIES				
Change of ownership advices	\$ 42.35	\$ 38.50	\$ 3.85	\$ 42.35
Instalment - administration fee	\$ 11.00	\$ 10.00	\$ 1.00	\$ 10.00

SHIRE OF MINGENEW List of Fees and Charges

	2014/15 Total Cost	Net Cost	GST	2013/14 Total Cost
LAW, ORDER AND PUBLIC SAFETY				
DOG REGISTRATION FEES (set by Dog Act)				
Sterilised Dog				
One Year				
Normal Fee	\$ 20.00	\$ 20.00	\$ -	\$ 10.00
Pensioner Concession	\$ 10.00	\$ 10.00	\$ -	\$ 5.00
Three Years				
Normal Fee	\$ 42.50	\$ 42.50	\$ -	\$ 18.00
Pensioner Concession	\$ 21.25	\$ 21.25	\$ -	\$ 9.00
Lifetime				
Normal Fee	\$ 100.00	\$ 100.00	\$ -	\$ 18.00
Pensioner Concession	\$ 50.00	\$ 50.00	\$ -	\$ 9.00
Unsterilised Dog				
One Year				
Normal Fee	\$ 50.00	\$ 50.00	\$ -	\$ 30.00
Pensioner Concession	\$ 25.00	\$ 25.00	\$ -	\$ 15.00
Three Years				
Normal Fee	\$ 120.00	\$ 120.00	\$ -	\$ 75.00
Pensioner Concession	\$ 60.00	\$ 60.00	\$ -	\$ 37.50
Lifetime				
Normal Fee	\$ 250.00	\$ 250.00	\$ -	\$ 18.00
Pensioner Concession	\$ 125.00	\$ 125.00	\$ -	\$ 9.00
CAT REGISTRATION FEES (set by Cat Act)				
All Cat have to be Sterilised and Micro Chipped prior to Registration				
One Year				
Normal Fee - after 31st May of any year	\$ 10.00	\$ 10.00	\$ -	\$ -
Normal Fee - prior to 31st May of any year	\$ 20.00	\$ 20.00	\$ -	\$ -
Three Years				
Normal Fee	\$ 42.50	\$ 42.50	\$ -	\$ -
Lifetime				
Normal Fee	\$ 100.00	\$ 100.00	\$ -	\$ -
Approval to Breed				
Normal Fee - per breeding cat (male or female)	\$ 100.00	\$ 100.00	\$ -	\$ -
REPLACEMENT TAGS - CATS & DOGS				
Replacement Tag Fee	\$ 11.00	\$ 10.00	\$ 1.00	\$ -
ANIMAL IMPOUNDING FEES				
1st Day	\$ 44.00	\$ 40.00	\$ 4.00	\$ 44.00
Additional days	\$ 16.50	\$ 15.00	\$ 1.50	\$ 16.50
Authorised destruction of Animal	\$ 44.00	\$ 40.00	\$ 4.00	\$ 44.00
Kennel Registration - Dogs only	\$ 50.00	\$ 50.00	\$ -	\$ 50.00
SCHEDULE OF ANIMAL INFRINGEMENT FEES				
Charged in accordance with the Dog Act 1976 and Cat Act 2011				

SHIRE OF MINGENEW List of Fees and Charges

	2014/15 Total Cost	Net Cost	GST	2013/14 Total Cost
HEALTH				
SEPTIC TANK FEES				
Refer to Health Regulations Statutory Fees	\$ 226.00	\$ 226.00	\$ -	\$ 226.00
ITINERANT VENDORS				
Annual license fee	\$ 341.00	\$ 310.00	\$ 31.00	\$ 341.00
HOUSING				
RENTALS (per week)				
Staff Housing / or as negotiated	\$ 110.00	\$ 110.00	\$ -	\$ 90.00
Non - Staff Housing / or as negotiated	\$ 250.00	\$ 250.00	\$ -	\$ 250.00
Executive 4 x 2 Houses (supplied by Karara)	\$ 300.00	\$ 300.00	\$ -	\$ 350.00
Triplex - staff	\$ 95.00	\$ 95.00	\$ -	\$ 80.00
Triplex - non staff / or as negotiated	\$ 150.00	\$ 150.00	\$ -	\$ 125.00
Aged Persons Units - 1 bedroom	\$ 85.00	\$ 85.00	\$ -	\$ 80.00
Aged Persons Units - 2 bedroom	\$ 120.00	\$ 120.00	\$ -	\$ 115.00
Mingenew / Irwin Group Residence	as negotiated			as negotiated
Silver Chain residence	as negotiated			as negotiated
COMMUNITY AMENITIES				
REFUSE CHARGES				
240 Litre Bin Collection	\$ 300.00	\$ 300.00		\$ 220.00
Asbestos Waste (per cubic metre)	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
Demolition rubble / refuse (per cubic metre)	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
PLANNING APPROVAL FEES (MINIMUM)				
Refer to Regulations for statutory fees				
MINGENEW CEMETERY				
Burial Fee - adult	\$ 385.00	\$ 350.00	\$ 35.00	\$ 385.00
Burial Fee - child	\$ 286.00	\$ 260.00	\$ 26.00	\$ 286.00
Re-opening fee - brick grave/vault	\$ 440.00	\$ 400.00	\$ 40.00	\$ 440.00
Burial Fee	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Permission to erect headstone etc	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00
Undertakers license fee	\$ 33.00	\$ 30.00	\$ 3.00	\$ 33.00
Permission to inter ashes in grave	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
Niche Wall Fee + cost of plaque	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00
RECREATION & CULTURE				
MINGENEW HALL				
Cabarets, Private travelling shows	\$ 133.00	\$ 120.91	\$ 12.09	\$ 133.00
Weddings, Plays, Socials	\$ 133.00	\$ 120.91	\$ 12.09	\$ 133.00
Local Concerts	\$ 33.00	\$ 30.00	\$ 3.00	\$ 33.00
Travelling School Shows	\$ 33.00	\$ 30.00	\$ 3.00	\$ 33.00
Quiz and Bingo nights	\$ 66.00	\$ 60.00	\$ 6.00	\$ 66.00
Luncheons, Presentations, Seminars, School Concerts	\$ 66.00	\$ 60.00	\$ 6.00	\$ 66.00
Dinners and luncheons	\$ 66.00	\$ 60.00	\$ 6.00	\$ 66.00
Business Meetings & Seminars	\$ 88.00	\$ 80.00	\$ 8.00	\$ 88.00
Karate, Gymnastics, Seniors Groups, Art & Craft, Small Meetings	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00

SHIRE OF MINGENEW List of Fees and Charges

	2014/15 Total Cost	Net Cost	GST	2013/14 Total Cost
RECREATION CENTRE / NEW PAVILION				
Travelling Shows	\$ 187.00	\$ 170.00	\$ 17.00	\$ 176.00
Parties, demos etc	\$ 23.00	\$ 20.91	\$ 2.09	\$ 22.00
Parties, demos etc - external groups	\$ 187.00	\$ 171.00	\$ 16.00	\$ 176.00
Other functions, weddings etc	\$ 198.00	\$ 180.00	\$ 18.00	\$ 187.00
Meetings - local	\$ 29.00	\$ 26.36	\$ 2.64	\$ 27.50
Meetings - non local	\$ 82.00	\$ 74.55	\$ 7.45	\$ 77.00
Business Meetings/Seminars - local	\$ 128.00	\$ 116.36	\$ 11.64	\$ 121.00
Business Meetings / Seminars - non local	\$ 198.00	\$ 180.00	\$ 18.00	\$ 187.00
New Pavilion - Business Meetings/Seminars	\$ 93.00	\$ 84.55	\$ 8.45	\$ 88.00
Cups and saucers only	\$ 23.00	\$ 20.91	\$ 2.09	\$ 22.00
Full catering - 50 people	\$ 47.00	\$ 42.73	\$ 4.27	\$ 44.00
Full catering - 80 people	\$ 70.00	\$ 63.64	\$ 6.36	\$ 66.00
Full catering - 150 people	\$ 93.00	\$ 84.55	\$ 8.45	\$ 88.00
Mobile Cool Room - hire	\$ 117.00	\$ 106.36	\$ 10.64	\$ 110.00
Mobile Cool Room - bond	\$ 133.00	\$ 133.00	\$ -	\$ 125.00
There is no charge to local sporting and community groups for the use of the cool room				
AUTUMN CENTRE				
Meetings - local	\$ -	\$ -	\$ -	\$ -
Meetings - non local	\$ 44.00	\$ 40.00	\$ 4.00	\$ 44.00
Visiting Professionals	\$ 44.00	\$ 40.00	\$ 4.00	\$ 44.00
Business Meetings / Seminars - local	\$ 77.00	\$ 70.00	\$ 7.00	\$ 77.00
Business Meetings / Seminars - non local	\$ 121.00	\$ 110.00	\$ 11.00	\$ 121.00
Home & Community Care - per calendar month	\$ 270.00	\$ 245.45	\$ 24.55	\$ 270.00
Arts & Crafts Group - Per Meeting	\$ 22.00	\$ 20.00	\$ 2.00	\$ -
OTHER				
Museum/Historical Society	\$ -	\$ -	\$ -	\$ -
Little Echidna Daycare Centre - per week	\$ 25.00	\$ 23.00	\$ 2.00	\$ 25.00
Arts & Crafts Group - Railway Station Annual Lease	\$ -	\$ -	\$ -	\$ -
Equipment Hire (Per Item)				
Trestles	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00
Chairs	\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.50
Sale of Tablecloth (per metre)	\$ 1.50	\$ 1.36	\$ 0.14	\$ 1.50
BONDS & CLEANING/DAMAGES - ALL VENUES				
Hire Bond Fees				
Venues where liquor may be provided - Commercial	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
Venues where liquor may be provided - Local Organisations	\$ 250.00	\$ 250.00	\$ -	\$ 250.00
Cleaning of / Damages to Venue				
All venues should be in a clean state before hire. Hirer's who do not leave the facility in the same state will be charged to clean the facility. (per hour or part there of)	\$ 60.00	\$ 54.55	\$ 5.45	\$ 40.00
Damages	Actual Cost of Repairs + 25% Admin Fee			

SHIRE OF MINGENEW List of Fees and Charges

	2014/15 Total Cost	Net Cost	GST	2013/14 Total Cost
SPORTING CLUB LEASES				
Football Club (per annum)	\$ 4,695.00	\$ 4,268.18	\$ 426.82	\$ 4,268.00
Cricket Club (per annum)	\$ 2,874.00	\$ 2,612.73	\$ 261.27	\$ 2,612.50
Hockey Club (per annum)	\$ 2,874.00	\$ 2,612.73	\$ 261.27	\$ 2,612.50
Netball Club (per annum)	\$ 1,100.00	\$ 1,000.00	\$ 100.00	\$ 957.00
Basketball (if operating)	\$ -	\$ -	\$ -	\$ -
Tennis Club (per annum)	\$ 4,695.00	\$ 4,268.18	\$ 426.82	\$ 4,268.00
Lions Club - Expo	\$ 3,630.00	\$ 3,300.00	\$ 330.00	\$ 3,300.00
Polocrosse Club (per annum)	\$ 684.00	\$ 621.82	\$ 62.18	\$ 621.50
Turf Club (per annum)	\$ 4,695.00	\$ 4,268.18	\$ 426.82	\$ 4,268.00
Golf Club (per annum)	\$ 2,874.00	\$ 2,612.73	\$ 261.27	\$ 2,612.50
Bowling Club (per annum)	\$ 4,695.00	\$ 4,268.18	\$ 426.82	\$ 4,268.00
HORSE Paddock LEASES				
Lease area = 0.2 Ha (per annum)	\$ 110.00	\$ 100.00	\$ 10.00	\$ -
ECONOMIC SERVICES				
BUILDING LICENSE FEES				
Set by Other Legislation: Building Regulation 1989				
Class 1 & 10 Buildings - Certified				
Building Licence - 0.19% of 10/11 of Project Value (min \$90)	As per Act			As per Act
BCITF Levy - Estimated Value x 0.2%	As per Act			As per Act
Builders Registration Board Levy	\$ 40.50	\$ 40.50		\$ 40.50
Owner Builder	\$ 119.00	\$ 119.00		\$ 119.00
Class 2 - 9 Buildings - Certified				
Building Licence - 0.09% of 10/11 of Project Value (min \$90)				\$ -
BCITF Levy - Estimated Value x 0.2%	\$ -			\$ -
Builders Registration Board Levy	\$ 40.50	\$ 40.50		\$ 40.50
Class 1 & 10 Buildings - Uncertified				
Demolition Licence - 0.19% of 10/11 of Project Value (min \$90)				
Class 2 - 9 Buildings - Uncertified				
Demolition Licence - 0.09% of 10/11 of Project Value (min \$90)				
Application for Building Approval - 0.09% of 10/11 of Project Value				
BUILDING INSPECTION FEE (EHO/BS)	\$ 77.00	\$ 70.00	\$ 7.00	\$ 77.00
STANDPIPE WATER (per kl)	\$ 4.00	\$ 3.64	\$ 0.36	\$ 4.00

SHIRE OF MINGENEW List of Fees and Charges

	2014/15 Total Cost	Net Cost	GST	2013/14 Total Cost
OTHER PROPERTY AND SERVICES				
COMMUNITY BUS HIRE				
<i>Midwest = North Midlands, the City of Greater Geraldton and Shire of Irwin</i>				
Category 1 - Mingenew Primary School & Seniors				
Daily Hire Fee (Includes Unlimited Km's)	\$ 70.00	\$ 63.64	\$ 6.36	\$ 77.00
Hourly Hire Fee (Included Unlimited Km's)	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Category 2 - Community & Sporting Groups and Ratepayers				
Daily Hire Fee - Within Midwest	\$ 70.00	\$ 63.64	\$ 6.36	\$ 77.00
Hourly Hire Fee - Within Midwest	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Daily Hire Fee - Outside Midwest	\$ 140.00	\$ 127.27	\$ 12.73	\$ 140.00
Per Kilometre Fee	\$ 0.70	\$ 0.64	\$ 0.06	\$ 0.70
<i>Category 2 hire charges either per Km rate or daily/hourly rate whichever the lesser.</i>				
Category 3 - Business/Commercial & Private Groups				
Daily Hire Fee	\$ 140.00	\$ 127.27	\$ 12.73	\$ 77.00
Per Kilometre Fee	\$ 1.40	\$ 1.27	\$ 0.13	\$ 0.70
	\$ -	\$ -	\$ -	
Bonds - All Categories				
Vehicle Hire	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
Cleaning	\$ 60.00	\$ 60.00	\$ -	\$ 60.00
PLANT HIRE				
Minimum charge of 1 hour per plant hired				
Rate includes operator				
	Per Hour			
Grader - Contractor	\$ 250.00	\$ 227.27	\$ 22.73	\$ 140.00
Grader - Ratepayer	\$ 200.00	\$ 181.82	\$ 18.18	\$ 120.00
Backhoe - Contractor	\$ 150.00	\$ 136.36	\$ 13.64	\$ 120.00
Backhoe - Ratepayer	\$ 121.00	\$ 110.00	\$ 11.00	\$ 110.00
Loader - Contractor	\$ 200.00	\$ 181.82	\$ 18.18	\$ 130.00
Loader - Ratepayer	\$ 150.00	\$ 136.36	\$ 13.64	\$ 115.00
Truck & Trailer - Contractor	\$ 250.00	\$ 227.27	\$ 22.73	\$ 165.00
Truck & Trailer - Ratepayer	\$ 200.00	\$ 181.82	\$ 18.18	\$ 145.00
Tractor & slasher	\$ 150.00	\$ 136.36	\$ 13.64	\$ 110.00
Block slashing	\$ 73.00	\$ 66.36	\$ 6.64	\$ 66.00
Rubbered Tyred Roller - Contractor	\$ 200.00	\$ 181.82	\$ 18.18	\$ 135.00
Rubbered Tyred Roller - Ratepayer	\$ 150.00	\$ 136.36	\$ 13.64	\$ 110.00
Vibratory Roller - Contractor	\$ 200.00	\$ 181.82	\$ 18.18	\$ 130.00
Vibratory Roller - Ratepayer	\$ 150.00	\$ 136.36	\$ 13.64	\$ 110.00
Bobcat	\$ 99.00	\$ 90.00	\$ 9.00	\$ -
Small Truck - Contractor	\$ 121.00	\$ 110.00	\$ 11.00	\$ 110.00
Small Truck - Ratepayer	\$ 109.00	\$ 99.09	\$ 9.91	\$ 99.00
Ute with fogger - Not including Chemicals	\$ 99.00	\$ 90.00	\$ 9.00	\$ -
LABOURER (per hour)	\$ 50.00	\$ 45.45	\$ 4.55	\$ 40.00
Penalty rates will apply if overtime is involved				

SHIRE OF MINGENEW

List of Fees and Charges

	2014/15 Total Cost	Net Cost	GST	2013/14 Total Cost
SAND				
Flat rate of:				
Small Truck (approx. 3 to 4 metres) - per load	\$ 77.00	\$ 70.00	\$ 7.00	\$ 77.00
Large Truck (approx 7 metres)	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00
GRAVEL				
Flat rate of:				
Small Truck (approx. 3 to 4 metres) - per load	\$ 77.00	\$ 70.00	\$ 7.00	\$ 77.00
Large Truck (approx 7 metres)	\$ 165.00	\$ 150.00	\$ 15.00	\$ 210.00
BLUE METAL				
Flat rate of:				
Small Truck (approx. 3 to 4 metres) - per load	\$ 88.00	\$ 80.00	\$ 8.00	\$ 88.00
Large Truck (approx 7 metres)	\$ 330.00	\$ 300.00	\$ 30.00	\$ 330.00
Sale of:				
Sand/Gravel/Blue Metal by Trailer Load	\$ 33.00	\$ 30.00	\$ 3.00	\$ 33.00



Government of **Western Australia**
 Department of **Local Government and Communities**

RECEIVED - MSC	
DATE	
FILE	8874
COMPLIES	ADM0087
ATTENTION	122141423
ANSWERED	CEO.

Our Ref: File no MI5-1; E1422994

Mr Mike Sully
 Chief Executive Officer
 Shire of Mingenew
 PO Box 120
 MINGENEW WA 6522

Dear Mr Sully

DIFFERENTIAL GENERAL RATES 2014/15

I refer to the Shire's original application dated 8 July 2014 requesting approval to impose differential general rates that are more than twice the lowest rate in the unimproved value (UV) category.

I advise that, under delegated authority from the Minister for Local Government and in accordance with section 6.33(3) of the *Local Government Act 1995*, I have approved the Shire's application to impose differential general rates for the UV – Mining category, which are more than twice the lowest rate in the UV category being the 'Rural' category.

Category of Rating	Rate in the dollar 2014/15
UV – Rural	.013019
UV – Mining	.300000

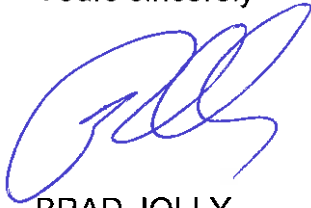
The approval is valid for the 2014/15 financial year.

The Department has noted that the Shire's Statement of Objects and Reasons states only that the UV – Rural and UV – Mining rates have been set to offset the property valuations in those categories. However in the Shire's response to Questions 2 and 6 of the application form, you have provided considerable reasoning for imposing differential rates in the UV category. In future years, more detailed reasoning such as this should also be included in the Shire's Statement of Objects and Reasons so all ratepayers are made aware of the Shire's reasons.

The Department has also noted that the Shire has increased its rates in the UV – Mining category by 50% over the past two years. It is understood that this is to offset decreases in valuations of the properties in this category. It is assumed that should increases in valuation occur a decrease in the rates would follow.

If you have any questions, please do not hesitate to contact Tara Mahoney at the Department of Local Government and Communities, on 6551 8505 or by e-mail at tara.mahoney@dlgc.wa.gov.au.

Yours sincerely



BRAD JOLLY
EXECUTIVE DIRECTOR SECTOR REGULATION AND SUPPORT

3/ July 2014

12.0 CONFIDENTIAL ITEMS
Nil.

13.0 CLOSURE
The Shire President thanked all for attending and declared the meeting closed at 5.00pm.

These minutes were confirmed at an Ordinary Council meeting on 22 September 2014.

Signed _____

Presiding Officer

Date: _____