



**AGENDA FOR THE  
ORDINARY COUNCIL MEETING  
TO BE HELD ON**

**Monday 14 August 2017**

# Shire of Mingenew

## Ordinary Council Meeting Notice Paper

14 August 2017

Madam President and Councillors,

An ordinary meeting of Council is called for Monday, 14 August 2017, in the Council Chambers, Victoria Street, Mingenew, commencing at 4.30 pm.

**Martin Whitely**  
**Chief Executive Officer**

11 August 2017

**MINGENEW SHIRE COUNCIL**

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**CHIEF EXECUTIVE OFFICER**  
**11 AUGUST 2017**

**SHIRE OF MINGENEW**  
WRITTEN DECLARATION OF INTEREST IN MATTER BEFORE COUNCIL

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

Dear Sir/Madam,

**Re: Written Declaration of Interest in Matter before Council**

I, (1) \_\_\_\_\_ wish to declare an interest in the following item to be considered by Council at its meeting to be held on

(2) \_\_\_\_\_

Agenda Item (3) \_\_\_\_\_

The type of interest I wish to declare is (4)

- Financial pursuant to Section 5.60A of the Local Government Act 1995  
 Proximity pursuant to Section to 5.60B of the Local Government Act 1995  
 Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995  
 Impartiality pursuant to regulation 11 of the Local Government (Rule of Conduct) Regulations 2007

The nature of my interest is (5)

\_\_\_\_\_  
\_\_\_\_\_

The extent of my interest is (6)

\_\_\_\_\_  
\_\_\_\_\_

I understand that the above information will be recorded in the minutes of the meeting and recorded in the Financial Interest Register.

Yours faithfully,

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Date

1. Insert Name
2. Insert the date of the Council Meeting at which the item is to be considered.
3. Insert the Agenda Item Number and Title.
4. Tick box to indicate type of interest.
5. Describe the nature of your interest.
6. Describe the extent of your interest (if seeking to participate in the matter under S. 5.68 of the Act).

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## **SHIRE OF MINGENEW**

### **AGENDA FOR ORDINARY MEETING OF COUNCIL TO BE HELD IN COUNCIL CHAMBERS ON 14 August 2017 COMMENCING AT 4.30pm**

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- 2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE**
- 3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**
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- 5.0 APPLICATIONS FOR LEAVE OF ABSENCE**
- 6.0 DECLARATIONS OF INTEREST**
- 7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES**
  - 7.1.1 ORDINARY MEETING HELD 19 JULY 2017



**MINUTES FOR THE  
ORDINARY COUNCIL MEETING  
HELD ON**

**Wednesday 19 July 2017**

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## SHIRE OF MINGENEW

### MINUTES FOR ORDINARY MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON 19 July 2017 COMMENCING AT 4.30pm

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

The President, Cr Bagley, declared the meeting open at 4.30pm and welcomed all in attendance.

#### 2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

|             |            |            |
|-------------|------------|------------|
| MA Bagley   | President  | Rural Ward |
| GJ Cosgrove | Councillor | Rural Ward |
| KL Criddle  | Councillor | Rural Ward |
| LM Eardley  | Councillor | Town Ward  |
| CR Lucken   | Councillor | Town Ward  |

#### STAFF

|            |                          |
|------------|--------------------------|
| MG Whitely | Chief Executive Officer  |
| D Ojha     | Finance Manager          |
| R Brennan  | Works Supervisor         |
| B Bow      | Governance Officer       |
| C Matthews | Locum Governance Officer |

#### APOLOGIES

Nil

#### 3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

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

There being no members of the public, the President proceeded with the meeting allowing a Period of 15 minutes for questions from the public up until 4:46pm

#### 5.0 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

#### 6.0 DECLARATIONS OF INTEREST

Nil

#### 7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES

7.1.1 ORDINARY MEETING HELD 21 JUNE 2017

**COUNCIL DECISION – ITEM 7.1.1**

Moved Cr Lucken seconded Cr Cosgrove

That the minutes of the Ordinary Meeting of the Shire of Mingenew held in the Council Chambers on 21 June 2017 be confirmed.

**CARRIED 5/0**

7.1.2 SPECIAL MEETING HELD 1 JUNE 2017

**COUNCIL DECISION – ITEM 7.1.2**

**Moved Cr Cosgrove seconded Cr Lucken**

**That the minutes of the RAV Network Review Committee of the Shire of Mingenew held in the Council Chambers on 1 June 2017 be received.**

**CARRIED 5/0**

**8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**

**9.0 OFFICERS REPORTS**

## **9.1 CHIEF EXECUTIVE OFFICER**

### **9.1.1 EXECUTIVE MANAGEMENT COMMITTEE**

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0303  
**Date:** 27 June 2017  
**Author:** Martin Whitely, Chief Executive Officer

#### **Summary**

Council is requested to review and appoint delegates to the Executive Management Committee.

#### **Attachment**

Nil

#### **Background**

The Executive Management Committee is a Committee of Council and as such must consist of 3 or more persons as per Section 5.8 of the Local Government Act 1995. Section 5.9 of the Local Government Act 1995 specifies the make up of a Committee with some examples below:

- Council members only
- Council members and employees
- Council members, employees and other persons
- Council members and other persons

#### **Comment**

As per the resolution made at the November 2016 the Executive Management Committee was made up of the following 3 elected members

- President (Cr Bagley)
- Deputy President (Cr Newton)
- Councillor (Cr Cosgrove)

Council is required to review delegations to committees every financial year as per section 5.18 of the Local Government Act 1995 and given that one of the elected members has resigned now is an opportune time to review the delegations to this Committee.

#### **Consultation**

Nil

#### **Statutory Environment**

Local Government Act 1995 – Section 5.8 - 5.11

Local Government Act 1995 – Section 5.16, 5.17 & 5.18

Local Government Act 1995 – Section 5.22 & 5.23

#### **Policy Implications**

### **1003 ELECTION TO COMMITTEES**

Nomination of Councillor/s to Positions in Council/Committees - Prior to any nomination being made the person being nominated be advised of the proposal, and appointment to the position will be subject to the approval of the nominee.

**Financial Implications**

Nil

**Strategic Implications**

Community Strategic Plan

Outcome 4.5.1

Ensure compliance with local, town planning, building and health and all other relevant legislation.

**Voting Requirements**

Absolute Majority

**OFFICER RECOMMENDATION – ITEM 9.1.1**

**That Council appoint the following persons to form the Executive Management Committee:**

- **President**
- **Deputy President**
- **Councillor \_\_\_\_\_**

**COUNCIL DECISION – ITEM 9.1.1**

**Moved Cr Criddle seconded Cr Eardley**

**That Council appoint the following persons to form the Executive Management Committee:**

- **President (Cr Bagley)**
- **Deputy President (Cr Cosgrove)**
- **Councillor Lucken**

**CARRIED 5/0**

### 9.1.2 DELEGATIONS TO COMMITTEES & COMMUNITY ORGANISATIONS

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0303  
**Date:** 27 June 2017  
**Author:** Martin Whitely, Chief Executive Officer

#### Summary

Council is requested to review and appoint delegates to the various committees and community organisations.

#### Attachment

Nil

#### Background

It is common practice for many local authorities to review appointments of Elected Members and Staff to serve on various Committee's and Community Organisations. It should be noted that this is a separate exercise to appointing members of a Council Committee.

Delegations to Committees & Community Organisations were last reviewed in November 2015 and below is a record of the appointments from the November 2015 Ordinary Council meeting:

#### Comment

Since the delegations were last reviewed in October 2016, Councillors Newton and Pearce have since resigned. As such it is appropriate to revisit any vacancies to the previous delegations to Community Organisations and Committees as a result of the two resignations.

Following is a list of the current delegates to the various Committees & Community Organisations;

#### **WALGA Northern Country Zone**

Delegates: President Bagley & Cr Newton  
Proxy: Cr Pearce

#### **Tourist & Promotion Committee**

Delegates: Cr Pearce & Community Development Officer  
Proxy: Cr Eardley

#### **Main Roads Western Australia Regional Road Group**

Delegates: Cr Cosgrove  
Proxy: President Bagley

#### **Silver Chain Branch Committee**

Delegates: Cr Pearce  
Proxy: Cr Newton

#### **Community Resource Centre Management Committee**

Delegates: Cr Criddle  
Proxy: Cr Newton

#### **Local Emergency Management Committee**

Delegates: Cr Cosgrove

Proxy: CEO

**Development Assessment Panels**

Delegates: President Bagley & Cr Cosgrove

Proxy: -

**Wildflower Country Inc**

Delegates: Cr Pearce

Proxy: President Bagley

Proxy: CEO or other appointed staff member

Based on the limited discussion we have had at Council level on the replacement of the positions vacated by the two Councillors I have made some recommendations on the basis that the delegations will again be reviewed following the upcoming Council Elections in October 2017.

**Consultation**

Nil

**Statutory Environment**

Nil

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Community Strategic Plan

Outcome 4.2.2 – To be strong advocates representing the Shire's interests

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION – ITEM 9.1.2**

That Council appoint delegates to the various Committees and Community Organisation as follows:

**WALGA Northern Country Zone**

Delegates: President Bagley & Cr Cosgrove

Proxy: Cr Lucken

**Tourist & Promotion Committee**

Delegates: Cr Eardley & Community Development Officer

Proxy: Nil

**Main Roads Western Australia Regional Road Group**

Delegates: Cr Cosgrove

Proxy: President Bagley

**Silver Chain Branch Committee**

Delegates: Cr Eardley  
Proxy: Nil

**Community Resource Centre Management Committee**

Delegates: Cr Criddle  
Proxy: Nil

**Local Emergency Management Committee**

Delegates: Cr Cosgrove  
Proxy: CEO

**Development Assessment Panels**

Delegates: President Bagley & Cr Cosgrove  
Proxy: Nil

**Wildflower Country Inc**

Delegates: CEO Whitely  
Proxy: President Bagley  
Proxy: CDO or other appointed staff member

**MOTION**

Moved Cr Eardley seconded Cr Lucken that:

**WALGA Northern Country Zone**

Delegates: President Bagley & Cr Cosgrove  
Proxy: Cr Lucken

**Tourist & Promotion Committee**

Delegates: Cr Eardley & Community Development Officer  
Proxy: Nil

**Main Roads Western Australia Regional Road Group**

Delegates: Cr Cosgrove  
Proxy: President Bagley

**Silver Chain Branch Committee**

Delegates: Cr Eardley  
Proxy: Nil

**Community Resource Centre Management Committee**

Delegates: Cr Criddle  
Proxy: Nil

**Local Emergency Management Committee**

Delegates: Cr Cosgrove  
Proxy: CEO

**Development Assessment Panels**

**Delegates:** President Bagley & Cr Cosgrove  
**Proxy:** Nil

**Wildflower Country Inc**

**Delegates:** CEO  
**Proxy:** President Bagley  
**Proxy:** CDO or other appointed staff member

**AMENDMENT**

Moved Cr Eardley seconded Cr Lucken

That Cr Eardley remains proxy for the Tourist & Promotion Committee instead of a delegate.

**CARRIED 5/0**

**COUNCIL DECISION – ITEM 9.1.2**

The Presiding Person put the amended motion;

That Council appoint delegates to the various Committees and Community Organisation as follows:

**WALGA Northern Country Zone**

**Delegates:** President Bagley & Cr Cosgrove  
**Proxy:** Cr Lucken

**Tourist & Promotion Committee**

**Delegates:** Community Development Officer  
**Proxy:** Cr Eardley

**Main Roads Western Australia Regional Road Group**

**Delegates:** Cr Cosgrove  
**Proxy:** President Bagley

**Silver Chain Branch Committee**

**Delegates:** Cr Eardley  
**Proxy:** Nil

**Community Resource Centre Management Committee**

**Delegates:** Cr Criddle  
**Proxy:** Nil

**Local Emergency Management Committee**

**Delegates:** Cr Cosgrove  
**Proxy:** CEO

**Development Assessment Panels**

**Delegates:** President Bagley & Cr Cosgrove  
**Proxy:** Nil



**Wildflower Country Inc**

**Delegates: CEO**

**Proxy: President Bagley**

**Proxy: CDO or other appointed staff member**

**CARRIED 5/0**

The Presiding Person advised the meeting that the reason for the change would need to be recorded in the minutes.

**Moved Cr Eardley**

**Seconded Cr Lucken**

That the reason the officer recommendation was changed was to leave the delegate for the Tourist & Promotion Committee vacant until after the October 2017 elections.

**CARRIED 5/0**

### 9.1.3 HIRE OF COOL ROOM POLICY

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0423  
**Date:** 14 June 2017  
**Author:** Martin Whitely, Chief Executive Officer

#### **Summary**

This report recommends that Council adopt the Mobile Cool Room Policy as tabled.

#### **Attachment**

Draft Mobile Cool Room Policy  
Draft Mobile Cool Room Procedure

#### **Background**

At the May 2017 Concept Forum there was discussion with regards to the history of the mobile cool room and hiring out of the cool room and the consensus was that the cool room was originally purchased by the Lions and then given to the Shire on the basis that the cool room be made available to all community groups and residents within the Shire of Mingenew free of charge (bond still applicable) and that a fee be charged for hiring to any interested persons outside of the Shire of Mingenew..

#### **Comment**

As discussed at the May 2017 Concept Forum a draft policy for the hire of mobile cool room was presented to Council to allow the Mingenew community to hire the mobile cool room free of charge. A final draft is tabled for endorsement by Council. As per the adopted 2016/17 Fees & Charges a bond of \$145 is still applicable even though there will be no hire charge. The mobile cool room is still available for hire for members outside of Mingenew with a hire fee of \$130. The hire and bond fee will be revisited when Council endorse the 2017/18 Fees & Charges when adopting the 2017/18 Budget.

#### **Consultation**

All councillors

#### **Statutory Environment**

Local Government Act 1995

In accordance with section 2.7 of the Local Government Act 1995 as follows:

##### 2.7. Role of council

- (1) The council —
  - (a) governs the local government's affairs; and
  - (b) is responsible for the performance of the local government's functions.
- (2) Without limiting subsection (1), the council is to —
  - (a) oversee the allocation of the local government's finances and resources; and
  - (b) determine the local government's policies.

#### **Policy Implications**

If Council agree to the officer recommendation a new Mobile Cool Room Policy would be adopted.

**Financial Implications**

Hire cost of the mobile cool room facility as prescribed by Councils annual fees & charges.

**Strategic Implications**

Community Strategic Plan

Outcome 3.6.1 - Continue to provide quality facilities for events

Outcome 4.5.2 – Maintain, review and ensure relevance of Council policies and local laws

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION – ITEM 9.1.3**

**That Council adopt the Mobile Cool Room Policy as presented.**

**COUNCIL DECISION– ITEM 9.1.3**

**Moved Cr Cosgrove seconded Cr Eardley**

**That Council adopt the Mobile Cool Room Policy as presented.**

**CARRIED 5/0**

**9.1.4 MOTOR GRADER TENDER**

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0113  
**Date:** 5 July 2017  
**Author:** Martin Whitely, Chief Executive Officer

**Summary**

This report recommends that Council consider the purchase of a new motor grader and that consideration is made in the 2017/18 Budget.

**Attachment**

Hitachi Tender Submission  
 Cat Tender Submission  
 Tender Evaluation Matrix

**Background**

Council currently have 2 motor graders. The first of the graders was a Cat 120H Grader purchased in September 2006 which has now done 15,747 hours and the second of the graders was a Cat 12M grader purchased in January 2010 which has done 7,007 hours. Both graders are now within the schedule period for changeover as per the Shire’s Plant Replacement Program, as such tenders were called on 14 June 2017 for the provision of a new motor grader on the basis that the Cat 120H would be used as the trade. Tenders closed on 30 June 2017 and the information is tabled for Council consideration.

**Comment**

In total there were only two submissions received and these were from Hitachi and Westrac. A summary of the tender submissions are included in the Tender Evaluation Matrix attachment with pricing as below. All pricing is GST Exclusive;

| <b>Tenderer</b> | <b>Model</b> | <b>Purchase Price</b> | <b>Trade In</b> | <b>Options</b> | <b>Changeover</b> | <b>Comments</b>                                   |
|-----------------|--------------|-----------------------|-----------------|----------------|-------------------|---|
| Hitachi         | 670B         | \$321,000             | \$48,000        | \$22,000       | \$295,000         | Grade Pro cross slope comes as an additional item |
| Westrac         | 12M          | \$344,800             | \$57,000        | \$0            | \$287,800         | Cross slope comes standard with the machine       |

As you will see from the attached documents the specifications and pricing for both graders are very similar in nature.

**Consultation**

Dale Smulders, Hitachi  
 Greg Pike, Westrac

**Statutory Environment**

**Local Government Act 1995**

**3.57. Tenders for providing goods or services**

- (1) A local government is required to invite tenders before it enters into a contract of a prescribed kind under which another person is to supply goods or services.

- (2) Regulations may make provision about tenders.

### **Local Government (Functions & General) Regulations 1996**

#### **11. When tenders have to be publicly invited**

- (1) Tenders are to be publicly invited according to the requirements of this Division before a local government enters into a contract for another person to supply goods or services if the consideration under the contract is, or is expected to be, more, or worth more, than \$150 000 unless subregulation (2) states otherwise.

#### **14. Publicly inviting tenders, requirements for**

- (1) When regulation 11(1), 12(2) or 13 requires tenders to be publicly invited, Statewide public notice of the invitation is to be given.
- (2) If the CEO has, under regulation 23(4), prepared a list of acceptable tenderers, instead of giving Statewide public notice the CEO is required to give notice of the invitation to each acceptable tenderer listed.
- (2a) If a local government —
- (a) is required to invite a tender; or
  - (b) not being required to invite a tender, decides to invite a tender,
- the local government must, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.
- (3) The notice, whether under subregulation (1) or (2), is required to include —
- (a) a brief description of the goods or services required; and
  - (b) particulars identifying a person from whom more detailed information as to tendering may be obtained; and
  - (c) information as to where and how tenders may be submitted; and
  - (d) the date and time after which tenders cannot be submitted.
- (4) In subregulation (3)(b) a reference to detailed information includes a reference to —
- (a) such information as the local government decides should be disclosed to those interested in submitting a tender; and
  - (b) detailed specifications of the goods or services required; and
  - (c) the criteria for deciding which tender should be accepted; and
  - (d) whether the local government has decided to submit a tender.
  - [(e) *deleted*]
- (5) After a notice has been given under subregulation (1) or (2), a local government may vary the information referred to in subregulation (3) by taking reasonable steps to give each person who has sought copies of the tender documents or each acceptable tenderer, as the case may be, notice of the variation.

*[Regulation 14 amended in Gazette 29 Jun 2001 p. 3130; 18 Sep 2015 p. 3806.]*

#### **15. Minimum time to be allowed for submitting tenders**

- (1) If a notice under regulation 14(1) is given, the date and time referred to in regulation 14(3)(d) has to be at least 14 days after the notice is first published in the newspaper circulating generally throughout the State.

- (2) If a notice under regulation 14(2) is given to a person listed as an acceptable tenderer, the date and time referred to in regulation 14(3)(d) has to be at least 14 days after the notice is given.

*[Regulation 15 inserted in Gazette 18 Sep 2015 p. 3806-7.]*

**Policy Implications**

Purchasing Policy

**Financial Implications**

There will be a considerable financial commitment in purchasing a new motor grader with an amount of approximately \$300,000 having to be allocated in the 2017/18 Budget.

**Strategic Implications**

Community Strategic Plan

Outcome 2.5.1 – Maintain and improve road assets

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION – ITEM 9.1.4**

That Council endorse consider the purchase of a new motor grader from the submissions received and provide for the purchase in the 2017/18 Budget.

**MOTION**

Moved Cr Lucken seconded Cr Cosgrove

That Council endorse considering the purchase of a new motor grader from the submissions received and provide for the purchase in the 2017/18 Budget.

**AMMENDMENT**

Moved Cr Lucken seconded Cr Cosgrove

That Council endorse considering the purchase of a new motor grader from the submissions received subject to a satisfactory demonstration and provide for the purchase in the 2017/18 Budget.

**CARRIED 5/0**

**COUNCIL DECISION – ITEM 9.1.4**

The Presiding Person put the amended motion;

That Council endorse considering the purchase of a new motor grader from the submissions received subject to a satisfactory demonstration and provide for the purchase in the 2017/18 Budget.

**CARRIED 5/0**

The Presiding Person advised the meeting that the reason for the change would need to be recorded in the minutes.

Moved Cr Lucken

Seconded Cr Cosgrove

That the reason the officer recommendation was changed was to allow for a demonstration of the two motor graders to assist Council in making their final decision.

**CARRIED 5/0**

## 9.2 FINANCE

### 9.2.1 FINANCIAL STATEMENTS FOR PERIOD ENDING 30 JUNE 2017

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0304  
**Date:** 12 July 2017  
**Author:** Durga Ojha, Manager of Finance  
**Senior Officer:** Martin Whitely, Chief Executive Officer

#### Summary

This report recommends that the Monthly Statement of Financial Activity report for the period ending 30 June 2017 is presented to Council for adoption.

#### MFA Attachment-1

Finance Report for period ending 30 June 2017

#### Background

The Monthly Financial Report to 30 June 2017 is prepared in accordance with the requirements of the Local Government Act and the Local Government (Financial Management) Regulations and includes the following:

- Statement of Financial Activity by Nature & Type
- Statement of Financial Activity by Program
- Statement of Capital Acquisitions and Capital Funding
- Explanation of Material Variances
- Net Current Funding Position
- Cash and Investments
- Budget Amendments
- Receivables
- Cash Backed Reserves
- Capital Disposals
- Rating Information
- Information on Borrowings
- Grants & Contributions
- Trust

#### Comment

| <b>SUMMARY OF FUNDS – SHIRE OF MINGENEW</b> |           |
|---|-----------|
| Municipal Fund                              | \$573,661 |
| 3 Month Term Deposit @ 2.45%                | \$750,000 |
| Restricted Funds                            | \$520,786 |
| Trust Fund                                  | \$37,356  |
| Reserve fund (6 Month Term Deposit) @2.55%  | \$396,475 |



MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES– 19 July 2017

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. The following remains outstanding as at 30 June 2017:

|        | <b>Current</b> | <b>30+ Days</b> | <b>60+ Days</b> | <b>90+ Days</b> | <b>TOTAL</b> |
|--------|----------------|-----------------|-----------------|-----------------|--------------|
| Amount | 18,087         | 1,785           | 40              | 59,961          | 79873        |

Rates Outstanding at 30 June 2017 were:

|              | <b>Current</b> | <b>TOTAL</b>  |
|--------------|----------------|---------------|
| Rates        | 73,016         | 73,016        |
| Rubbish      | 6,933          | 6,933         |
| ESL          | 498            | 498           |
| <b>TOTAL</b> | <b>80,447</b>  | <b>80,447</b> |

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2016/17 financial year. Please note that the financials presented as at 30 June 2017 are in draft form and will be revised throughout the final audit process.

**Consultation**

Chief Executive Officer

**Statutory Environment**

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

**committed assets** means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
  - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
  - (b) budget estimates to the end of the month to which the statement relates; and
  - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
  - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
  - (e) the net current assets at the end of the month to which the statement relates.
  
- (2) Each statement of financial activity is to be accompanied by documents containing —
  - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and

- (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
  - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
- (a) according to nature and type classification; or
  - (b) by program; or
  - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

**Policy Implications**

Nil

**Financial Implications**

Financial implications are outlined in comments.

**Strategic Implications**

Nil

**Voting Requirements**

Simple Majority

|  |
|--|
| <b>OFFICER RECOMMENDATION – ITEM 9.2.1</b> |
|--|

**That the Monthly Statement of Financial Activity for the period 1 July 2016 to 30 June 2017 be received.**

|                                      |
|--------------------------------------|
| <b>COUNCIL DECISION – ITEM 9.2.1</b> |
|--------------------------------------|

**Moved Cr Eardley seconded Cr Criddle**

**That the Monthly Statement of Financial Activity for the period 1 July 2016 to 30 June 2017 be received.**

**CARRIED 5/0**

## 9.2.2 ACCOUNTS FOR PAYMENT – MONTH ENDING 30 JUNE 2017

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**File Reference:** ADM0042  
**Disclosure of Interest:** Nil  
**Date:** 13 July 2017  
**Author:** Durga Ojha, Manager of Finance  
**Senior Officer:** Martin Whitely, Chief Executive Officer

### **Summary**

This report recommends that Council confirm the payment of creditors for the month of June 2017 in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

### **MFA Attachment-2 &3**

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

### **Background**

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

### **Comment**

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

### **Consultation**

Nil

### **Statutory Environment**

Local Government Act 1996, Section 6.4

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

### **Policy Implications**

Payments have been made under delegation.

### **Financial Implications**

Funds available to meet expenditure.

### **Strategic Implications**

Nil

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION – ITEM 9.2.2**

That Council confirm the accounts as presented for June 2017 from the Municipal & Trust Fund totalling \$246,916.85 represented by Electronic Funds Transfers of EFT 10847 to10852 and 10856 to 10915 Direct Deduction DD8123.1.1, 2, 3, 4&5, DD8139.1, 2, 3, 4&5, Municipal Cheque numbers 8511 to 8513 and Trust Cheque 503.

**COUNCIL DECISION – ITEM 9.2.2**

Moved Cr Eardley seconded Cr Cosgrove

That Council confirm the accounts as presented for June 2017 from the Municipal & Trust Fund totalling \$246,916.85 represented by Electronic Funds Transfers of EFT 10847 to10852 and 10856 to 10915 Direct Deduction DD8123.1.1, 2, 3, 4&5, DD8139.1, 2, 3, 4&5, Municipal Cheque numbers 8511 to 8513 and Trust Cheque 503.

**CARRIED 5/0**

## 9.3 ADMINISTRATION

### 9.3.1 LOCAL LAWS REVIEW

|                                |   |
|--------------------------------|---|
| <b>Location/Address:</b>       | Shire of Mingenew                         |
| <b>Name of Applicant:</b>      | Shire of Mingenew                         |
| <b>Disclosure of Interest:</b> | Nil                                       |
| <b>File Reference:</b>         | AD0384                                    |
| <b>Date:</b>                   | 3 July 2017                               |
| <b>Author:</b>                 | Kelvin Matthews, Locum Governance Officer |

#### **Summary**

This report recommends that Council consider for approval the proposed local laws detailed as attached to this report for public advertising in accordance with section 3.12 of the Local Government Act 1995.

#### **Attachment**

1. Shire of Mingenew Draft Local Laws
2. Local Laws Rubric Matrix

#### **Background**

Council considered the making of the following (draft) local laws at its Ordinary Council Meetings (OCM) dated 20 April 2016 and 21 September 2016:

- Meetings Procedure Local Law 2016
- Health Local Law 2016,
- Animal, Environment and Nuisance Local Law 2016
- Waste Local Law 2013

The above Local Laws did not progress to advertising as required in accordance with section 3.12 of the Local Government Act 1995 and therefore have remained as draft Local Laws only. The following Fencing Local Law was gazetted on 17 February 1999 and has been updated and included in this report for recommendation:

- Fencing Local Law 2017

This report also recommends that Council consider and advertise the making of the following new Local Laws as prescribed by section 3.12 of the Local Government Act 1995:

- Repeal Local Laws 2017
- Standing Orders Local Law 2017
- Cemeteries Local Law 2017, and
- Extractive Industries Local Law 2017

In the OCM reports from its April and September 2016 meetings it was noted that Council must also comply with section 3.16 of the Local Government Act 1995 whereby a review of its local laws should be undertaken within an eight year period to carry out a review of the local law to determine whether or not it considers that it should be repealed or amended.

All of the above local laws will ensure that Council is legislatively compliant in the manner in which it governs its district that simultaneously meets its local needs and circumstances.

#### **Comment**

Appendix 2 of this report provides a brief descriptive Rubric Matrix regarding the current status of Councils local laws. In particular Councils attention is drawn to the following in regard to each local law:

- Repeal Local Law 2017 - required to repeal and amend existing local laws noting that research reveals approximately 45 obsolete Shire of Mingenew Local Laws (some formerly known as By-laws) still exist where the Local Laws Register does not record any repeal.
- Standing Orders Local Law – required in accordance with Part 5, Division 2 of the Local Government Act 1995 and Part 2 of the Local Government (Administration) Regulations 1996 for the proper legislative conduct and procedure of Council (and Committee) Meetings. Council had previously considered a draft Meetings Procedure Local Law in 2016 and has a current Meetings Procedure Policy, however the draft Local Law was not formally adopted by Council and the Policy does not provide legislative compliance in the conduct of Council Meeting (and Committees) procedures.
- Cemeteries Local Law - the purpose of this local law is to provide for the control and regulation of Councils cemetery site for the benefit of the community within its district.
- Extractive Industries Local Law – the purpose of this local law is to provide for the control and regulation of the extraction of materials within the district, where and when applicable.
- Fencing Local Law - the purpose of this local law is to provide for the control and regulation of fencing in accordance with the Dividing fences Act 1961 within its district and has been updated from the gazetted local law of 1999. A building licence is not required for a fence on a rural lot in accordance with Part 3, clause 7 of the local law.
- Health Local Law – required to provide a legislative means of effectively controlling the possibility of health related issues that may adversely impact on the health and well being of the community of the district.
- Animal, Environment and Nuisance Local Law - required to provide a legislative means of effectively controlling the possibility of animal and nuisance related matters that may adversely impact on the health and well being of the community of the district.
- Waste Local Law - the purpose of this local law is to provide for the control and regulation of Councils waste landfill site and the collection of domestic and commercial waste (putrescible and inert) within its district.

### **Consultation**

All councillors

Public in accordance with section 3.12(2) of the Local Government Act 1995 whereby Statewide Public Notice is required.

### **Statutory Environment**

In accordance with section 3.12 of the Local Government Act 1995 as follows:

#### **Procedure for making local laws**

- (1) *In making a local law a local government is to follow the procedure described in this section, in the sequence in which it is described.*
- (2A) *Despite subsection (1), a failure to follow the procedure described in this section does not invalidate a local law if there has been substantial compliance with the procedure.*
- (2) *At a council meeting the person presiding is to give notice to the meeting of the purpose and effect of the proposed local law in the prescribed manner.*
- (3) *The local government is to —*
  - (a) *give Statewide public notice stating that —*
    - (i) *the local government proposes to make a local law the purpose and effect of which is summarized in the notice; and*
    - (ii) *a copy of the proposed local law may be inspected or obtained at any place specified in the notice; and*

(iii) *submissions about the proposed local law may be made to the local government before a day to be specified in the notice, being a day that is not less than 6 weeks after the notice is given;*

*and*

(b) *as soon as the notice is given, give a copy of the proposed local law and a copy of the notice to the Minister and, if another Minister administers the Act under which the local law is proposed to be made, to that other Minister; and*

(c) *provide a copy of the proposed local law, in accordance with the notice, to any person requesting it.*

(3a) *A notice under subsection (3) is also to be published and exhibited as if it were a local public notice.*

(4) *After the last day for submissions, the local government is to consider any submissions made and may make the local law\* as proposed or make a local law\* that is not significantly different from what was proposed.*

*\* Absolute majority required.*

(5) *After making the local law, the local government is to publish it in the Gazette and give a copy of it to the Minister and, if another Minister administers the Act under which the local law is proposed to be made, to that other Minister.*

(6) *After the local law has been published in the Gazette the local government is to give local public notice —*

(a) *stating the title of the local law; and*

(b) *summarizing the purpose and effect of the local law (specifying the day on which it comes into operation); and*

(c) *advising that copies of the local law may be inspected or obtained from the local government's office.*

(7) *The Minister may give directions to local governments requiring them to provide to the Parliament copies of local laws they have made and any explanatory or other material relating to them.*

(8) *In this section —*

**making** *in relation to a local law, includes making a local law to amend the text of, or repeal, a local law.*

In accordance with **section 3.15 of the Local Government Act 1995** as follows:

*Local laws to be publicised*

*A local government is to take reasonable steps to ensure that the inhabitants of the district are informed of the purpose and effect of all of its local laws.*

In accordance with **section 3.16 of the Local Government Act 1995** as follows:

*Periodic review of local laws*

(1) *Within a period of 8 years from the day when a local law commenced or a report of a review of the local law was accepted under this section, as the case requires, a local government is to carry out a review of the local law to determine whether or not it considers that it should be repealed or amended.*

(2) *The local government is to give Statewide public notice stating that —*

## MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES– 19 July 2017

- (a) *the local government proposes to review the local law; and*
  - (b) *a copy of the local law may be inspected or obtained at any place specified in the notice; and*
  - (c) *submissions about the local law may be made to the local government before a day to be specified in the notice, being a day that is not less than 6 weeks after the notice is given.*
- (2a) *A notice under subsection (2) is also to be published and exhibited as if it were a local public notice.*
- (3) *After the last day for submissions, the local government is to consider any submissions made and cause a report of the review to be prepared and submitted to its council.*
- (4) *When its council has considered the report, the local government may determine\* whether or not it considers that the local law should be repealed or amended.*

### **Policy Implications**

The proposed Standing Orders Local Law 2017 is intended to replace the current Meetings Procedures Policy that will be simultaneously revoked during the review of Council Policy process.

### **Financial Implications**

Nil

### **Strategic Implications**

Community Strategic Plan Outcome 4.5.1

– Ensure compliance with local, town planning, building, health and all other relevant legislation.

### **Voting Requirements**

Simple Majority

|  |
|--|
| <b>OFFICER RECOMMENDATION – ITEM 9.3.1</b> |
|--|

That Council confirm the following Shire of Mingenew Local Laws for Statewide advertising in accordance with section 3.12 of the Local Government Act 1995:

- Repeal Local Law 2017
- Standing Orders Local Law 2017
- Cemeteries Local Law 2017
- Extractive Industries Local Law 2017
- Health Local Law 2017
- Animal, Environment and Nuisance Local Law 2017, and
- Waste Local Law 2017



**MOTION**

Moved Eardley seconded Cr Cosgrove

That Council confirm the following Shire of Mingenew Local Laws for Statewide advertising in accordance with section 3.12 of the Local Government Act 1995:

- Repeal Local Law 2017
- Standing Orders Local Law 2017
- Cemeteries Local Law 2017
- Extractive Industries Local Law 2017
- Health Local Law 2017
- Animal, Environment and Nuisance Local Law 2017, and
- Waste Local Law 2017

**AMMENDMENT**

Moved Cr Eardley seconded Cr Cosgrove

Fencing Laws 2017 to be included in the council decision

Carried 5/0

|                                      |
|--------------------------------------|
| <b>COUNCIL DECISION – ITEM 9.3.1</b> |
|--------------------------------------|

The Presiding Person put the amended motion;

That Council confirm the following Shire of Mingenew Local Laws for Statewide advertising in accordance with section 3.12 of the Local Government Act 1995:

- Repeal Local Law 2017
- Standing Orders Local Law 2017
- Cemeteries Local Law 2017
- Extractive Industries Local Law 2017
- Health Local Law 2017
- Animal, Environment and Nuisance Local Law 2017, and
- Waste Local Law 2017
- Fencing Laws 2017

CARRIED 5/0

The Presiding Person advised the meeting that the reason for the change would need to be recorded in the minutes.

Moved Cr Eardley

Seconded Cr Cosgrove

That the reason the officer recommendation was changed was because the Fencing Local Law 2017 had been inadvertently been omitted from the original recommendation.

CARRIED 5/0

**9.4 TOWN PLANNING**

Nil

**9.5 BUILDING**

Nil

**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**

**11.2 STAFF**

**12.0 CONFIDENTIAL ITEMS**

Nil

**13.0 TIME AND DATE OF NEXT MEETING**

Next Ordinary Council Meeting to be held on Monday 14 August 2017 commencing at 4.30pm.

**14.0 CLOSURE**

**8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**

**9.0 OFFICERS REPORTS**

**9.1 CHIEF EXECUTIVE OFFICER**

Nil

## 9.2 FINANCE

### 9.2.1 ADOPTION OF 2017/18 BUDGET

|                                |   |
|--------------------------------|---|
| <b>Location/Address:</b>       | Shire of Mingenew                       |
| <b>Name of Applicant:</b>      | Shire of Mingenew                       |
| <b>Disclosure of Interest:</b> | Nil                                     |
| <b>File Reference:</b>         | ADM0130                                 |
| <b>Date:</b>                   | 9 August 2017                           |
| <b>Author:</b>                 | Durga Ojha, Manager of Finance          |
| <b>Senior Officer:</b>         | Martin Whitely, Chief Executive Officer |

#### **Summary**

This report seeks Council adoption of the Shire of Mingenew 2017/18 Budget.

#### **Attachment**

2017/18 Budget  
2017/18 Fees & Charges  
2017/18 Capital Expenditure  
2017/18 Road Program  
10 Year Plant Replacement Program

#### **Background**

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

Consistent with sections 6.2(4) of the Local Government Act 1995, the 2017/18 Budget for the Shire of Mingenew includes the following:

- Rates and Minimum Payments for 2017/18
- Capital Works
- Fees and Charges
- Concessions
- Allowances
- Borrowings
- Reserves
- Budget Estimates for Adoption

#### **Comment**

The budget has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards.

#### **Rating & Minimum Payments**

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

**Rate Modelling (2017/18):**

The proposed rates model is based on the following:

- Annual UV revaluation applied
- Annual Mining revaluation applied
- 2.5% average rate increase
- Minimum Payments – UV - \$1,025
- Minimum Payments – GRV - \$682
- 50% concessions applied to Yandanooka Townsite
- No differential rates

**Fees and Charges**

The majority of the proposed fees and charges have been increased by the same amount as rates being 2.5%. Where possible, the actual cost of providing the service has been assessed, with provision for increases based on inflation and cost escalation where necessary.

Household and commercial waste removal charges have been increased to allow for a higher level of cost recovery of these services. \$369 per 240l bin per week.

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

**Concessions**

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

**Allowances**

Allowances proposed for the President and Councillors for 2017/18 have been indexed as per the resolution passed by Council, Item 9.2.2 in May 2015, being Perth March CPI.

**Borrowings**

There are no new borrowings proposed in the 2017/18 budget. However, Council decided to refinance the existing loan at the at the Ordinary Council meeting in May 2017 resulting in a loan refinancing cost of \$85,507. These expenses are included in the current loan repayment schedule.

**Reserve Accounts**

There are no new reserves proposed in the financial year 2017/18.

**Brought Forward Value**

There is an estimated surplus of \$1,722,222 shown in the Budget as the brought forward amount from 30 June 2017. This figure is unaudited and may change with any adjustments to the opening position to be addressed during the year end and audit process.

**Capital Works and Funding**

Capital Works of \$3,625,184 are proposed in the 2017/18 financial year and these projects are itemised in the supplementary budget information.

A total of \$1,177,100 is budgeted for the Capital Road Programme.

Funding sources allocated to the 2017/18 Road Programme include;

- \$515,333 – Main Roads Regional Road Group
- \$41,594 – Main Roads Direct Grant
- \$167,449– Grants Commission Local Road Component

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

Elected Members Fees & Allowances for the 2017/18 financial year have been increased by the March 2017 Perth CPI.

|                                       |         |
|---------------------------------------|---------|
| President Allowance                   | \$7,222 |
| Deputy President Allowance            | \$1,812 |
| Annual Meeting Fee – President        | \$6,222 |
| Annual Meeting Fee – Deputy President | \$4,131 |
| Annual Meeting Fee – Councillors      | \$3,616 |

### **Consultation**

While no specific community consultation has occurred during the compilation of the draft 2017/18 Budget, community consultation was previously undertaken during the development of the Community Strategic Plan and the development of the Corporate Business Plan.

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

### **Statutory Environment**

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

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

The 2017/18 Budget as presented is considered to meet statutory requirements.

### **Policy Implications**

The 2017/18 Budget is prepared on the principles outlined within the Corporate Business Plan and other related documents.

### **Financial Implications**

As detailed within the report and as per the attached 2017/18 Budget documentation.

### **Strategic Implications**

The 2017/18 Budget will address Council's capacity to deliver on projects identified in the Community Strategic Plan, Corporate Business Plan, Long Term Financial Plan and other associated plans.

### **Voting Requirements**

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

**OFFICER RECOMMENDATION – ITEM 9.2.1**

**PART A – MUNICIPAL FUND BUDGET FOR 2017/18 FINANCIAL YEAR**

Pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, the Council adopt the Municipal Fund Budget as contained in Attachment 9.2.1 of this Agenda for the Shire of Mingenew for the 2017/18 financial year which includes the following:

- Statement of Comprehensive Income by Nature and Type showing a net result of (\$389,285)
- Statement of Comprehensive Income by Program showing a net result of (\$389,285)
- Statement of Cash Flows on showing cash and cash equivalents at the end of 2017/18 financial year of \$555,844
- Rate Setting Statement showing an amount required to be raised from rates of \$1,781,044
- Transfers to/from Reserve Accounts as detailed in Note 6
- Estimated Surplus/(Deficit) carried forward at 30 June 2018 of \$32,937
- Notes to and Forming Part of the Budget on pages 6 to 35

**ABSOLUTE MAJORITY REQUIRED**

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

1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995 impose the following general rates and minimum payments on Gross Rental and Unimproved Values, as supplied by Landgate (as amended) as at 1 July 2017.

1.1 General Rates

- Mingenew & Yandanooka (GRV) 14.540 cents in the dollar
- Rural & Mining (UV) 1.3350 cents in the dollar

1.2 Minimum Payments

- Mingenew & Yandanooka (GRV) \$682
- Rural & Mining (UV) \$1025

2. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council provides the option for ratepayers to pay their rates as a single payment or by 2 or 4 equal instalments; and, in accordance with Section 6.50 of the Act nominates the following due dates for the payment in full or by instalments:

- Full payment and 1st instalment due date 29 September 2017
- 2nd half instalment due date 30 November 2017
- 2nd quarterly instalment due date 30 November 2017
- 3rd quarterly instalment due date 31 January 2018
- 4th quarterly instalment due date 1 April 2018

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

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

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

6. Pursuant to section 6.47 of the Local Government Act 1995, Council grants a 50% concession on rates assessments issued to all properties rateable on the basis of Gross Rental Valuation in the Yandanooka Townsite with the object of recognising the reduced level of service provided to properties in Yandanooka Townsite as compared to Mingenew Townsite.

**ABSOLUTE MAJORITY REQUIRED**

**PART C – GENERAL FEES AND CHARGES FOR 2017/18**

Pursuant to section 6.16 of the Local Government Act 1995, Council adopts the Fees and Charges as presented forming part of the 2017/18 Budget included as a separate Attachment to this Agenda.

**ABSOLUTE MAJORITY REQUIRED**

**PART D – OTHER STATUTORY FEES FOR 2017/18**

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

3.1 Residential Premises

- 240 Litre bin per weekly collection \$369 per annum

3.2 Commercial Premises

- 240 Litre bin per weekly collection \$369 per annum

**SIMPLE MAJORITY**

**PART E – MATERIAL VARIANCE REPORTING FOR 2017/18**

In accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2017/18 for reporting material variances shall be 10% or \$10,000, whichever is the greater.

**SIMPLE MAJORITY**



**SHIRE OF MINGENEW**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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**SHIRE OF MINGENEW**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2018**

|   | NOTE | 2017/18<br>Budget<br>\$ | 2016/17<br>Actual<br>\$ | 2016/17<br>Budget<br>\$ |
|---|------|-------------------------|-------------------------|-------------------------|
| <b>Revenue</b>                                    |      |                         |                         |                         |
| Rates   | 8    | 1,816,568               | 1,757,549               | 1,786,567               |
| Operating grants, subsidies and contributions     | 15   | 3,023,945               | 1,132,003               | 834,184                 |
| Fees and charges                                  | 14   | 257,210                 | 266,510                 | 264,486                 |
| Interest earnings                                 | 2(a) | 65,440                  | 36,577                  | 22,152                  |
| Other revenue                                     | 2(a) | 660,550                 | 615,807                 | 566,000                 |
|   |      | <u>5,823,713</u>        | <u>3,808,446</u>        | <u>3,473,389</u>        |
| <b>Expenses</b>                                   |      |                         |                         |                         |
| Employee costs                                    |      | (1,456,983)             | (1,066,022)             | (1,017,429)             |
| Materials and contracts                           |      | (3,097,470)             | (700,353)               | (1,119,309)             |
| Utility charges                                   |      | (136,355)               | (99,315)                | (123,768)               |
| Depreciation on non-current assets                | 2(a) | (2,190,310)             | (2,100,736)             | (2,360,651)             |
| Interest expenses                                 | 2(a) | (22,523)                | (36,127)                | (54,270)                |
| Insurance expenses                                |      | (91,762)                | (127,662)               | (143,612)               |
| Other expenditure                                 |      | (686,900)               | (611,374)               | (649,328)               |
|   |      | <u>(7,682,303)</u>      | <u>(4,741,587)</u>      | <u>(5,468,367)</u>      |
|   |      | (1,858,590)             | (933,141)               | (1,994,978)             |
| Non-operating grants, subsidies and contributions | 15   | 1,429,305               | 1,557,937               | 1,795,921               |
| Profit on asset disposals                         | 6    | 40,000                  | 5,060                   | 43,000                  |
| Loss on asset disposals                           | 6    | 0                       | (5,340)                 | (6,235)                 |
| Loss on revaluation of non current assets         |      | 0                       | 0                       | 0                       |
| <b>Net result</b>                                 |      | <u>(389,285)</u>        | <u>624,516</u>          | <u>(162,292)</u>        |
| <b>Other comprehensive income</b>                 |      |                         |                         |                         |
| Changes on revaluation of non-current assets      |      | 0                       | 0                       | 0                       |
| <b>Total other comprehensive income</b>           |      | <u>0</u>                | <u>0</u>                | <u>0</u>                |
| <b>Total comprehensive income</b>                 |      | <u>(389,285)</u>        | <u>624,516</u>          | <u>(162,292)</u>        |

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 30 JUNE 2018**

|   | NOTE | 2017/18<br>Budget<br>\$ | 2016/17<br>Actual<br>\$ | 2016/17<br>Budget<br>\$ |
|---|------|-------------------------|-------------------------|-------------------------|
| <b>Revenue (refer notes 1,2,8,10 to 15)</b>                         |      |                         |                         |                         |
| Governance  |      | 12,586                  | 19,953                  | 7,099                   |
| General purpose funding   |      | 2,018,071               | 2,678,185               | 2,384,752               |
| Law, order, public safety   |      | 60,874                  | 31,522                  | 79,070                  |
| Health  |      | 371                     | 2,870                   | 301                     |
| Education and welfare   |      | 3,755                   | 2,197                   | 3,745                   |
| Housing   |      | 104,924                 | 113,632                 | 118,733                 |
| Community amenities   |      | 83,595                  | 82,713                  | 85,662                  |
| Recreation and culture  |      | 38,665                  | 57,011                  | 31,619                  |
| Transport   |      | 3,372,042               | 634,877                 | 641,827                 |
| Economic services   |      | 11,355                  | 6,373                   | 6,824                   |
| Other property and services   |      | 117,475                 | 179,114                 | 113,757                 |
|   |      | <u>5,823,713</u>        | <u>3,808,447</u>        | <u>3,473,389</u>        |
| <b>Expenses excluding finance costs (refer notes 1, 2 &amp; 16)</b> |      |                         |                         |                         |
| Governance  |      | (47,511)                | (173,339)               | (289,736)               |
| General purpose funding   |      | (205,931)               | (63,516)                | (88,815)                |
| Law, order, public safety   |      | (124,627)               | (135,091)               | (170,044)               |
| Health  |      | (111,511)               | (66,221)                | (75,539)                |
| Education and welfare   |      | (72,931)                | (54,769)                | (65,336)                |
| Housing   |      | (154,827)               | (77,680)                | (97,680)                |
| Community amenities   |      | (314,842)               | (202,149)               | (372,924)               |
| Recreation and culture  |      | (892,729)               | (951,003)               | (1,116,780)             |
| Transport   |      | (5,220,335)             | (2,750,636)             | (2,635,420)             |
| Economic services   |      | (400,524)               | (248,211)               | (395,022)               |
| Other property and services   |      | (114,012)               | 17,153                  | (106,801)               |
|   |      | <u>(7,659,780)</u>      | <u>(4,705,462)</u>      | <u>(5,414,097)</u>      |
| <b>Finance costs (refer notes 2 &amp; 7)</b>                        |      |                         |                         |                         |
| General purpose funding   |      | 0                       | 0                       | (1,000)                 |
| Education and welfare   |      | (3,088)                 | (4,961)                 | (6,424)                 |
| Housing   |      | (8,930)                 | (13,807)                | (20,702)                |
| Community amenities   |      | 0                       | 0                       | 0                       |
| Recreation and culture  |      | (2,964)                 | (4,762)                 | (6,167)                 |
| Transport   |      | (7,541)                 | (12,597)                | (19,977)                |
|   |      | <u>(22,523)</u>         | <u>(36,127)</u>         | <u>(54,270)</u>         |
|   |      | <u>(1,858,590)</u>      | <u>(933,142)</u>        | <u>(1,994,978)</u>      |
| Non-operating grants, subsidies and contributions                   | 15   | 1,429,305               | 1,557,937               | 1,795,921               |
| Profit on disposal of assets  | 6    | 40,000                  | 5,060                   | 43,000                  |
| (Loss) on disposal of assets  | 6    | 0                       | (5,340)                 | (6,235)                 |
| Loss on revaluation of non current assets                           |      | 0                       | 0                       | 0                       |
|   |      | <u>1,469,305</u>        | <u>1,557,658</u>        | <u>1,832,686</u>        |
| <b>Net result</b>   |      | <b>(389,285)</b>        | <b>624,516</b>          | <b>(162,292)</b>        |
| <b>Other comprehensive income</b>                                   |      |                         |                         |                         |
| Changes on revaluation of non-current assets                        |      | 0                       | 0                       | 0                       |
| <b>Total other comprehensive income</b>                             |      | <b>0</b>                | <b>0</b>                | <b>0</b>                |
| <b>Total comprehensive income</b>                                   |      | <b>(389,285)</b>        | <b>624,516</b>          | <b>(162,292)</b>        |

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

**SHIRE OF MINGENEW  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2018**

|  | NOTE | 2017/18<br>Budget<br>\$ | 2016/17<br>Actual<br>\$ | 2016/17<br>Budget<br>\$ |
|--|------|-------------------------|-------------------------|-------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |      |                         |                         |                         |
| <b>Receipts</b>  |      |                         |                         |                         |
| Rates  |      | 1,856,568               | 1,711,325               | 1,786,567               |
| Operating grants, subsidies and contributions  |      | 3,062,233               | 1,063,346               | 834,184                 |
| Fees and charges   |      | 257,210                 | 266,510                 | 264,486                 |
| Interest earnings  |      | 65,440                  | 36,577                  | 22,152                  |
| Goods and services tax   |      | 30,077                  | (26,017)                |                         |
| Other revenue  |      | 660,550                 | 615,807                 | 566,000                 |
|  |      | <u>5,932,078</u>        | <u>3,667,548</u>        | <u>3,473,389</u>        |
| <b>Payments</b>  |      |                         |                         |                         |
| Employee costs   |      | (1,500,681)             | (1,140,269)             | (1,017,429)             |
| Materials and contracts  |      | (3,272,470)             | (636,822)               | (1,088,256)             |
| Utility charges  |      | (136,355)               | (99,315)                | (123,768)               |
| Interest expenses  |      | (33,792)                | (56,787)                | (54,270)                |
| Insurance expenses   |      | (91,762)                | (127,662)               | (143,612)               |
| Goods and services tax   |      | 0                       | 0                       | 0                       |
| Other expenditure  |      | (686,900)               | (611,374)               | (649,328)               |
|  |      | <u>(5,721,960)</u>      | <u>(2,672,229)</u>      | <u>(3,076,663)</u>      |
| <b>Net cash provided by (used in) operating activities</b>                           | 3(b) | <u>210,118</u>          | <u>995,321</u>          | <u>396,726</u>          |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |      |                         |                         |                         |
| Payments for development of land held for resale                                     | 5    | (200,000)               | 0                       | (200,000)               |
| Payments for purchase of property, plant & equipment                                 | 5    | (1,671,084)             | (735,396)               | (1,337,500)             |
| Payments for construction of infrastructure  | 5    | (1,754,100)             | (998,429)               | (1,681,362)             |
| Non-operating grants, subsidies and contributions used for the development of assets |      | 1,429,305               | 1,557,937               | 1,795,921               |
| Proceeds from sale of plant & equipment  | 6    | 365,650                 | 456,621                 | 447,000                 |
| <b>Net cash provided by (used in) investing activities</b>                           |      | <u>(1,830,229)</u>      | <u>280,733</u>          | <u>(975,941)</u>        |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |      |                         |                         |                         |
| Repayment of borrowings  | 7    | (150,774)               | (181,409)               | (181,409)               |
| Proceeds from new borrowings   | 7    | 85,507                  | 0                       | 0                       |
| <b>Net cash provided by (used in) financing activities</b>                           |      | <u>(65,267)</u>         | <u>(181,409)</u>        | <u>(181,409)</u>        |
| <b>Net increase (decrease) in cash held</b>  |      | <u>(1,685,378)</u>      | 1,094,645               | <u>(760,624)</u>        |
| Cash at beginning of year  |      | <u>2,241,222</u>        | <u>1,146,579</u>        | <u>1,156,788</u>        |
| <b>Cash and cash equivalents at the end of the year</b>                              | 3(a) | <u><u>555,844</u></u>   | <u><u>2,241,224</u></u> | <u><u>396,164</u></u>   |

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

**SHIRE OF MINGENEW  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2018**

|  | NOTE | 2017/18<br>Budget<br>\$              | 2016/17<br>Actual<br>\$          | 2016/17<br>Budget<br>\$          |
|--|------|--------------------------------------|----------------------------------|----------------------------------|
| <b>Net current assets at start of financial year - surplus/(deficit)</b> | 4    | <u>1,722,222</u><br><b>1,722,222</b> | <u>653,604</u><br><b>653,604</b> | <u>688,089</u><br><b>688,089</b> |
| <b>Revenue from operating activities (excluding rates)</b>               |      |                                      |                                  |                                  |
| Governance   |      | 12,586                               | 22,145                           | 7,099                            |
| General purpose funding  |      | 237,026                              | 955,293                          | 598,185                          |
| Law, order, public safety  |      | 60,874                               | 31,522                           | 79,070                           |
| Health   |      | 371                                  | 2,870                            | 301                              |
| Education and welfare  |      | 3,755                                | 2,197                            | 3,745                            |
| Housing  |      | 144,924                              | 113,632                          | 118,733                          |
| Community amenities  |      | 83,595                               | 82,713                           | 85,662                           |
| Recreation and culture   |      | 38,665                               | 57,011                           | 31,619                           |
| Transport  |      | 3,372,042                            | 637,745                          | 678,592                          |
| Economic services  |      | 11,355                               | 6,373                            | 6,824                            |
| Other property and services  |      | 117,475                              | 179,114                          | 113,757                          |
|  |      | <u>4,082,668</u>                     | <u>2,090,615</u>                 | <u>1,723,587</u>                 |
| <b>Expenditure from operating activities</b>                             |      |                                      |                                  |                                  |
| Governance   |      | (47,511)                             | (175,998)                        | (289,736)                        |
| General purpose funding  |      | (205,931)                            | (63,516)                         | (89,815)                         |
| Law, order, public safety  |      | (124,627)                            | (135,091)                        | (170,044)                        |
| Health   |      | (111,511)                            | (66,221)                         | (75,539)                         |
| Education and welfare  |      | (76,019)                             | (59,730)                         | (71,760)                         |
| Housing  |      | (163,757)                            | (91,487)                         | (118,382)                        |
| Community amenities  |      | (314,842)                            | (202,149)                        | (372,924)                        |
| Recreation and culture   |      | (895,693)                            | (955,765)                        | (1,122,947)                      |
| Transport  |      | (5,227,876)                          | (2,765,310)                      | (2,655,397)                      |
| Economic services  |      | (400,524)                            | (248,211)                        | (395,022)                        |
| Other property and services  |      | (114,012)                            | 16,550                           | (106,801)                        |
|  |      | <u>(7,682,303)</u>                   | <u>(4,746,928)</u>               | <u>(5,468,367)</u>               |
| <b>Operating activities excluded from budget</b>                         |      |                                      |                                  |                                  |
| (Profit) on asset disposals  | 6    | (40,000)                             | (5,060)                          | (43,000)                         |
| Loss on disposal of assets   | 6    | 0                                    | 5,340                            | 6,235                            |
| Depreciation on assets   | 2(a) | 2,190,310                            | 2,100,736                        | 2,360,651                        |
| Movement in employee benefit provisions (non-current)                    |      |                                      | (110,444)                        |                                  |
| <b>Amount attributable to operating activities</b>                       |      | <u>272,898</u>                       | <u>(12,138)</u>                  | <u>(732,805)</u>                 |
| <b>INVESTING ACTIVITIES</b>  |      |                                      |                                  |                                  |
| Non-operating grants, subsidies and contributions                        | 15   | 1,429,305                            | 1,557,937                        | 1,795,921                        |
| Purchase land held for resale  | 5    | (200,000)                            | 0                                | (200,000)                        |
| Purchase property, plant and equipment                                   | 5    | (1,671,084)                          | (735,396)                        | (1,337,500)                      |
| Purchase and construction of infrastructure                              | 5    | (1,754,100)                          | (998,429)                        | (1,681,362)                      |
| Proceeds from disposal of assets   | 6    | 365,650                              | 456,621                          | 447,000                          |
| <b>Amount attributable to investing activities</b>                       |      | <u>(1,830,229)</u>                   | <u>280,733</u>                   | <u>(975,941)</u>                 |
| <b>FINANCING ACTIVITIES</b>  |      |                                      |                                  |                                  |
| Repayment of borrowings  | 7    | (150,774)                            | (181,409)                        | (181,409)                        |
| Proceeds from new borrowings   | 7    | 85,507                               | 0                                | 0                                |
| Transfers to cash backed reserves (restricted assets)                    | 9    | (125,510)                            | (106,453)                        | (91,775)                         |
| Transfers from cash backed reserves (restricted assets)                  | 9    | 0                                    | 18,599                           | 195,363                          |
| <b>Amount attributable to financing activities</b>                       |      | <u>(190,777)</u>                     | <u>(269,263)</u>                 | <u>(77,821)</u>                  |
| <b>Budgeted deficiency before general rates</b>                          |      | <u>(1,748,108)</u>                   | <u>(668)</u>                     | <u>(1,786,567)</u>               |
| <b>Estimated amount to be raised from general rates</b>                  | 8    | <u>1,781,044</u>                     | <u>1,722,890</u>                 | <u>1,786,567</u>                 |
| <b>Net current assets at end of financial year - surplus/(deficit)</b>   | 3a   | <u>32,937</u>                        | <u>1,722,222</u>                 | <u>0</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 30 JUNE 2018**

**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.

**Critical accounting estimates**

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

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

**The local government reporting eEntity**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the budget.

**(b) 2016/17 actual balances**

Balances shown in this budget as 2016/17 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) Comparative figures**

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

**(e) Budget comparative figures**

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(f) Forecast fair value adjustments**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and 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.

**(g) Rates, grants, donations and other contributions**

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Mingenew 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.

**(h) 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.

**(i) Superannuation**

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

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

**(j) Cash and cash equivalents**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

**(k) 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.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(l) 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.

**(m) 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.

During the year ended 30 June 2013, the Shire of Mingenew commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Mingenew revalues its asset classes in accordance with this mandatory timetable.

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

**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 Shire of Mingenew includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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



**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(m) 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.

***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 Shire.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(m) Fixed assets (continued)**

**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.

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.

**Capitalisation Threshold**

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(n) Fair value of assets and liabilities**

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

Fair value is the price that the Shire of Mingenew 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.

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 Shire of Mingenew 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 Shire of Mingenew are consistent with one or more of the following valuation approaches:

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(n) Fair value of assets and liabilities (continued)**

**Market approach**

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

**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 Shire of Mingenew 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.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

**(o) Financial instruments**

**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the Shire of Mingenew becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire of Mingenew 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 30 JUNE 2018**

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

**(o) 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 Shire of Mingenew 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 30 JUNE 2018**

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

**(o) 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 Shire of Mingenew 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.

**(p) Impairment of assets**

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(p) 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 2018.

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

**(q) Trade and other payables**

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

**(r) Employee benefits**

**Short-term employee benefits**

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(s) 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.

**(t) Provisions**

Provisions are recognised when the Shire of Mingenew 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.

**(u) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Mingenew, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**(v) Investment in associates**

An associate is an entity over which the Shire of Mingenew has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of Mingenew's share of net assets of the associate. In addition, the Shire of Mingenew's share of the profit or loss of the associate is included in the

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of Mingenew's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.



**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(w) Investment in associates (continued)**

Profits and losses resulting from transactions between the Shire of Mingenew and the associate are eliminated to the extent of the Shire of Mingenew's interest in the associate.

When the Shire of Mingenew's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Mingenew discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Mingenew will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

**(x) Interests in joint arrangements**

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Mingenew's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 20.

**(y) Current and non-current classification**

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

|  | 2017/18<br>Budget<br>\$ | 2016/17<br>Actual<br>\$ | 2016/17<br>Budget<br>\$ |
|--|-------------------------|-------------------------|-------------------------|
| <b>REVENUES AND EXPENSES</b>             |                         |                         |                         |
| <b>Net result</b>                        |                         |                         |                         |
| The net result includes:                 |                         |                         |                         |
| Charging as an expense:                  |                         |                         |                         |
| <b>Auditors remuneration</b>             |                         |                         |                         |
| Audit services                           | 23,500                  | 27,703                  | 24,000                  |
| Other services                           | 4,000                   | 9,850                   | 14,000                  |
| <b>Depreciation by program</b>           |                         |                         |                         |
| Governance                               | 53,034                  | 36,438                  | 36,275                  |
| General purpose funding                  | 0                       | 0                       | 0                       |
| Law, order, public safety                | 20,000                  | 21,404                  | 3,066                   |
| Health                                   | 660                     | 242                     | 660                     |
| Education and welfare                    | 25,000                  | 25,426                  | 24,750                  |
| Housing                                  | 84,446                  | 84,358                  | 83,750                  |
| Community amenities                      | 13,500                  | 13,044                  | 13,500                  |
| Recreation and culture                   | 300,000                 | 293,714                 | 310,370                 |
| Transport                                | 1,430,000               | 1,415,898               | 1,564,800               |
| Economic services                        | 55,000                  | 54,818                  | 55,000                  |
| Other property and services              | 208,670                 | 155,394                 | 268,480                 |
|  | <u>2,190,310</u>        | <u>2,100,736</u>        | <u>2,360,651</u>        |
| <b>Depreciation by asset class</b>       |                         |                         |                         |
| Land and buildings                       | 430,000                 | 415,941                 | 430,000                 |
| Furniture and equipment                  | 169,659                 | 116,086                 | 240,000                 |
| Plant and equipment                      | 14,851                  | 13,421                  | 14,851                  |
| Tools                                    | 500                     | 477                     | 500                     |
| Bushfire Equipment                       | 45,000                  | 45,399                  | 45,000                  |
| Roads                                    | 1,263,000               | 1,235,455               | 1,363,000               |
| Footpaths                                | 17,000                  | 17,791                  | 17,000                  |
| Drainage                                 | 9,000                   | 2,611                   | 9,000                   |
| Bridges                                  | 136,000                 | 136,245                 | 136,000                 |
| Recreations                              | 93,000                  | 97,345                  | 93,000                  |
| Airfield                                 | 2,300                   | 9,072                   | 2,300                   |
| Other                                    | 10,000                  | 10,893                  | 10,000                  |
|  | <u>2,190,310</u>        | <u>2,100,736</u>        | <u>2,360,651</u>        |
| <b>Interest expenses (finance costs)</b> |                         |                         |                         |
| - Borrowings (refer note 7(a))           | 22,523                  | 36,127                  | 53,270                  |
| Other                                    | 0                       | 0                       | 1,000                   |
|  | <u>22,523</u>           | <u>36,127</u>           | <u>54,270</u>           |
| <b>Interest earnings</b>                 |                         |                         |                         |
| Investments                              |                         |                         |                         |
| - Reserve funds                          | 9,510                   | 3,509                   | 2,882                   |
| - Other funds                            | 43,750                  | 15,478                  | 9,000                   |
| Other interest revenue (refer note 12)   | 12,180                  | 17,591                  | 10,270                  |
|  | <u>65,440</u>           | <u>36,577</u>           | <u>22,152</u>           |
| <b>Other revenue</b>                     |                         |                         |                         |
| Reimbursements and recoveries            | 75,000                  | 71,862                  | 16,000                  |
| Other                                    | 585,550                 | 543,945                 | 550,000                 |
|  | <u>660,550</u>          | <u>615,807</u>          | <u>566,000</u>          |

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**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 Shir'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 earning 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.  
**Activities:**

**HOUSING**

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**REVENUES AND EXPENSES (Continued)**

**(b) Statement of objective (Continued)**

**COMMUNITY AMENITIES**

Provision of rubbish collection 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**

**Objective:**

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, 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 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 30 JUNE 2018**

**NOTES TO THE STATEMENT OF CASH FLOWS**

**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:

|                     | <b>2017/18<br/>Budget<br/>\$</b> | <b>2016/17<br/>Actual<br/>\$</b> | <b>2016/17<br/>Budget<br/>\$</b> |
|---------------------|----------------------------------|----------------------------------|----------------------------------|
| Cash - unrestricted | 33,859                           | 1,246,669                        | 304,324                          |
| Cash - restricted   | 521,985                          | 994,553                          | 91,840                           |
|                     | <u>555,844</u>                   | <u>2,241,222</u>                 | <u>396,164</u>                   |

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

|  |                |                |                |
|--|----------------|----------------|----------------|
| Accrued Leave Reserve                    | 65,315         | 64,065         | 64,046         |
| Land and Building Reserve                | 136,217        | 58,767         | 4,359          |
| Sportsground Improvement Reserve         | 2,786          | 2,726          | 2,722          |
| Plant Replacement Reserve                | 151,756        | 148,056        | 47,851         |
| Aged Persons Units Reserve               | 20,729         | 20,229         | 5,753          |
| Street Light Upgrade Reserve             | (0)            | (0)            | 14,449         |
| Environmental Rehabilitation Reserve     | 18,451         | 18,001         | 0              |
| RTC/PO/NAB Reserve                       | 20,882         | 20,382         | 20,355         |
| Insurance Reserve                        | 81,244         | 40,244         | 40,216         |
| Economic Development & Marketing Reserve | 19,193         | 18,718         | 0              |
| Industrial Area Reserve                  | 5,412          | 5,287          | 5,279          |
| Unspent Grants                           | 0              | 598,078        | 0              |
|  | <u>521,985</u> | <u>994,553</u> | <u>205,030</u> |

**Reconciliation of net cash provided by operating activities to net result**

|  |                |                |                |
|--|----------------|----------------|----------------|
| Net result   | (389,285)      | 624,516        | (162,292)      |
| Depreciation                                       | 2,190,310      | 2,100,736      | 2,360,651      |
| (Profit)/loss on sale of asset                     | (40,000)       | 280            | (36,765)       |
| Loss on revaluation of non current assets          | 0              | 0              | 0              |
| (Increase)/decrease in receivables                 | 108,365        | (140,898)      |                |
| (Increase)/decrease in inventories                 | 0              | 9,270          |                |
| Increase/(decrease) in payables                    | (229,967)      | 69,797         | 31,053         |
| Increase/(decrease) in employee provisions         | 0              | (110,443)      |                |
| Grants/contributions for the development of assets | (1,429,305)    | (1,557,937)    | (1,795,921)    |
| <b>Net cash from operating activities</b>          | <u>210,118</u> | <u>995,321</u> | <u>396,726</u> |

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**NOTES TO THE STATEMENT OF CASH FLOWS (Continued)**

|  | 2017/18<br>Budget<br>\$ | 2016/17<br>Actual<br>\$          | 2016/17<br>Budget<br>\$          |
|--|-------------------------|----------------------------------|----------------------------------|
| <b>Undrawn borrowing facilities</b>  |                         |                                  |                                  |
| <b>credit standby arrangements</b>   |                         |                                  |                                  |
| Credit card limit  | 14,500                  | 14,500                           | 14,500                           |
| Credit card balance at balance date  | (14,500)                | (14,500)                         | (14,500)                         |
| <b>Total amount of credit unused</b>   | <u>0</u>                | <u>0</u>                         | <u>0</u>                         |
| <b>Loan facilities</b>   |                         |                                  |                                  |
| Loan facilities in use at balance date   | <u>640,501</u>          | <u>705,768</u>                   | <u>887,177</u>                   |
| Unused loan facilities at balance date   | <u>0</u>                | <u>0</u>                         | <u>0</u>                         |
|  | <b>Note</b>             | <b>2017/18<br/>Budget<br/>\$</b> | <b>2016/17<br/>Actual<br/>\$</b> |
| <b>NET CURRENT ASSETS</b>  |                         |                                  |                                  |
| <b>Composition of estimated net current assets</b>   |                         |                                  |                                  |
| <b>Current assets</b>  |                         |                                  |                                  |
| Cash - unrestricted  | 3(a)                    | 33,859                           | 1,246,669                        |
| Cash - restricted reserves   | 3(a)                    | 521,985                          | 994,553                          |
| Receivables  |                         | 83,832                           | 192,197                          |
| Inventories  |                         | <u>244,409</u>                   | <u>44,409</u>                    |
|  |                         | 884,085                          | 2,477,828                        |
| <b>Less: current liabilities</b>   |                         |                                  |                                  |
| Trade and other payables   |                         | (88,769)                         | (318,736)                        |
| Short term borrowings  |                         | 0                                | 0                                |
| Long term borrowings   |                         | (85,508)                         | (150,775)                        |
| Provisions   |                         | <u>(231,014)</u>                 | <u>(231,014)</u>                 |
|  |                         | (405,291)                        | (700,525)                        |
| <b>Unadjusted net current assets</b>   |                         | <b>478,794</b>                   | <b>1,777,303</b>                 |
| Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with <i>Local Government (Financial Management) Regulation 32</i> as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below. |                         |                                  |                                  |
| <b>Adjustments</b>   |                         |                                  |                                  |
| Less: Cash - restricted reserves   | 3(a)                    | (521,985)                        | (396,475)                        |
| Less: Land held for resale   |                         | (240,394)                        | (40,394)                         |
| Less: Current loans - clubs / institutions   |                         | 0                                | 0                                |
| Add: Current portion of borrowings   |                         | 85,508                           | 150,775                          |
| Add: Current liabilities not expected to be cleared at end of year   |                         | <u>231,014</u>                   | <u>231,014</u>                   |
| <b>Adjusted net current assets - surplus/(deficit)</b>   |                         | <u><b>32,937</b></u>             | <u><b>1,722,222</b></u>          |

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**5. ACQUISITION OF ASSETS**

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

| Asset class                          | Reporting program |                                     |                                       |              |                                   |                |                              |                                 |                  |                            |  | 2017/18<br>Budget<br>total<br>\$ | 2016/17<br>Actual total<br>\$ |
|--------------------------------------|-------------------|-------------------------------------|---------------------------------------|--------------|-----------------------------------|----------------|------------------------------|---------------------------------|------------------|----------------------------|--|----------------------------------|-------------------------------|
|                                      | Governance<br>\$  | General<br>purpose<br>funding<br>\$ | Law, order,<br>public<br>safety<br>\$ | Health<br>\$ | Education<br>and<br>welfare<br>\$ | Housing<br>\$  | Community<br>amenities<br>\$ | Recreation<br>and culture<br>\$ | Transport<br>\$  | Economic<br>services<br>\$ | Other<br>property<br>and<br>services<br>\$ |                                  |                               |
| <i>Property, Plant and Equipment</i> |                   |                                     |                                       |              |                                   |                |                              |                                 |                  |                            |  |                                  |                               |
| Land and buildings                   | 10,000            |                                     |                                       |              | 20,000                            | 326,520        |                              | 411,200                         |                  | 140,000                    |  | 907,720                          | 230,618                       |
| Furniture and equipment              | 18,000            |                                     |                                       |              |                                   |                | 3,000                        |                                 |                  |                            |  | 21,000                           | 3,318                         |
| Plant and equipment                  | 221,000           |                                     |                                       |              |                                   |                |                              | 521,364                         |                  |                            |  | 742,364                          | 501,460                       |
|                                      | <b>249,000</b>    | <b>0</b>                            | <b>0</b>                              | <b>0</b>     | <b>20,000</b>                     | <b>326,520</b> | <b>0</b>                     | <b>414,200</b>                  | <b>521,364</b>   | <b>140,000</b>             | <b>0</b>                                   | <b>1,671,084</b>                 | <b>735,396</b>                |
| <i>Infrastructure</i>                |                   |                                     |                                       |              |                                   |                |                              |                                 |                  |                            |  |                                  |                               |
| Roads                                |                   |                                     |                                       |              |                                   |                |                              | 1,177,100                       |                  |                            |  | 1,177,100                        | 835,729                       |
| Footpaths                            |                   |                                     |                                       |              |                                   |                |                              |                                 |                  |                            |  |                                  |                               |
| Drainage                             |                   |                                     |                                       |              |                                   |                |                              |                                 |                  |                            |  |                                  | 3,102                         |
| Recreations                          |                   |                                     |                                       |              |                                   |                | 140,000                      | 437,000                         |                  |                            |  | 577,000                          | 159,598                       |
|                                      | <b>0</b>          | <b>0</b>                            | <b>0</b>                              | <b>0</b>     | <b>0</b>                          | <b>0</b>       | <b>140,000</b>               | <b>437,000</b>                  | <b>1,177,100</b> | <b>0</b>                   | <b>0</b>                                   | <b>1,754,100</b>                 | <b>998,429</b>                |
| <i>Land Held for Resale</i>          |                   |                                     |                                       |              |                                   |                |                              |                                 |                  |                            |  |                                  |                               |
| Land held for resale                 |                   |                                     |                                       |              |                                   |                |                              |                                 |                  |                            | 200,000                                    | 200,000                          | 0                             |
| <b>Total acquisitions</b>            | <b>249,000</b>    | <b>0</b>                            | <b>0</b>                              | <b>0</b>     | <b>20,000</b>                     | <b>326,520</b> | <b>140,000</b>               | <b>851,200</b>                  | <b>1,698,464</b> | <b>140,000</b>             | <b>200,000</b>                             | <b>3,625,184</b>                 | <b>1,733,825</b>              |

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

- plant replacement programme
- other property, plant and equipment
- road replacement programme
- other parks and ovals

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**6. DISPOSALS OF ASSETS**

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

| <u><b>By Program</b></u>    | <b>Net book<br/>value</b> | <b>Sale<br/>proceeds</b> | <b>2017/18 Budget</b> |             | <b>2016/17 Actual</b> |                | <b>2016/17 Budget</b> |             |
|-----------------------------|---------------------------|--------------------------|-----------------------|-------------|-----------------------|----------------|-----------------------|-------------|
|                             | <b>\$</b>                 | <b>\$</b>                | <b>Profit</b>         | <b>Loss</b> | <b>Profit</b>         | <b>Loss</b>    | <b>Profit</b>         | <b>Loss</b> |
|                             | <b>\$</b>                 | <b>\$</b>                | <b>\$</b>             | <b>\$</b>   | <b>\$</b>             | <b>\$</b>      | <b>\$</b>             | <b>\$</b>   |
| Governance                  | 209,000                   | 209,000                  | 0                     | 0           | 2,192                 | (2,659)        | 0                     | 0           |
| Housing                     | 36,000                    | 76,000                   | 40,000                | 0           | 0                     | 0              | 0                     | 0           |
| Transport                   | 80,650                    | 80,650                   | 0                     | 0           | 2,868                 | (2,078)        | 36,765                | 0           |
| Other property and services |                           | 0                        | 0                     | 0           | 0                     | (603)          | 0                     | 0           |
|                             | <b>325,650</b>            | <b>365,650</b>           | <b>40,000</b>         | <b>0</b>    | <b>5,060</b>          | <b>(5,340)</b> | <b>36,765</b>         | <b>0</b>    |

| <u><b>By Class</b></u>     | <b>Net book<br/>value</b> | <b>Sale<br/>proceeds</b> | <b>2017/18 Budget</b> |             | <b>2016/17 Actual</b> |                | <b>2016/17 Budget</b> |                |
|----------------------------|---------------------------|--------------------------|-----------------------|-------------|-----------------------|----------------|-----------------------|----------------|
|                            | <b>\$</b>                 | <b>\$</b>                | <b>Profit</b>         | <b>Loss</b> | <b>Profit</b>         | <b>Loss</b>    | <b>Profit</b>         | <b>Loss</b>    |
|                            | <b>\$</b>                 | <b>\$</b>                | <b>\$</b>             | <b>\$</b>   | <b>\$</b>             | <b>\$</b>      | <b>\$</b>             | <b>\$</b>      |
| <b>Land and buildings</b>  | 36,000                    | 76,000                   | 40,000                |             |                       |                | 0                     | 0              |
| <b>Plant and equipment</b> | 289,650                   | 289,650                  | 0                     |             | 5,060                 | (5,340)        | 43,000                | (6,235)        |
|                            | <b>325,650</b>            | <b>365,650</b>           | <b>40,000</b>         | <b>0</b>    | <b>5,060</b>          | <b>(5,340)</b> | <b>43,000</b>         | <b>(6,235)</b> |

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

- Staff housing programme
- plant replacement programme



**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**7. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

| Purpose                            | Principal<br>1-Jul-17 | Refinancing<br>cost | Principal<br>repayments |                         | Principal<br>outstanding |                         | Interest<br>repayments  |                         |
|------------------------------------|-----------------------|---------------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
|                                    |                       |                     | 2017/18<br>Budget<br>\$ | 2016/17<br>Actual<br>\$ | 2017/18<br>Budget<br>\$  | 2016/17<br>Actual<br>\$ | 2017/18<br>Budget<br>\$ | 2016/17<br>Actual<br>\$ |
| <b>Education and welfare</b>       |                       |                     |                         |                         |                          |                         |                         |                         |
| Loan 137 - Senior Citizen Buildi   | 91,633                | 11,102              | 19,576                  | 5,086                   | 83,159                   | 91,633                  | 2,924                   | 4,961                   |
| <b>Housing</b>                     |                       |                     | 0                       |                         |                          |                         | 0                       |                         |
| Loan 33- Triplex                   | 61,766                | 7,483               | 13,195                  | 11,370                  | 56,054                   | 61,766                  | 1,971                   | 3,286                   |
| Loan134- SC Housing                | 46,481                | 5,631               | 9,930                   | 5,649                   | 42,183                   | 46,481                  | 1,483                   | 2,314                   |
| Loan 136- Staff Housing            | 110,735               | 13,416              | 23,656                  | 7,727                   | 100,495                  | 110,735                 | 3,534                   | 5,792                   |
| Loan 142- Staff Housing            | 56,153                | 6,803               | 11,996                  | 9,658                   | 50,960                   | 56,153                  | 1,792                   | 2,415                   |
| <b>Recreation and culture</b>      |                       |                     | 0                       |                         |                          |                         | 0                       |                         |
| Loan 138 - Pavilion Fitout         | 87,967                | 10,658              | 18,792                  | 4,883                   | 79,832                   | 87,967                  | 2,807                   | 4,763                   |
| <b>Transport</b>                   |                       |                     | 0                       |                         |                          |                         | 0                       |                         |
| Loan 139 -Roller                   | 24,255                | 2,939               | 5,182                   | 14,913                  | 22,012                   | 24,255                  | 774                     | 1,655                   |
| Loan141- Grader                    | 82,243                | 9,964               | 17,570                  | 24,266                  | 74,637                   | 82,243                  | 2,625                   | 4,277                   |
| Loan 143- 2 X Trucks               |                       |                     | 0                       | 54,770                  |                          | 0                       | 0                       | 1,365                   |
| Loan 144- Side Tripper             | 56,154                | 6,803               | 11,996                  | 9,658                   | 50,961                   | 56,154                  | 1,792                   | 2,415                   |
| Loan 145- Drum Roller              | 88,381                | 10,708              | 18,881                  | 33,429                  | 80,208                   | 88,381                  | 2,820                   | 2,884                   |
| <b>Economic services</b>           |                       |                     |                         |                         |                          |                         |                         |                         |
| Loan 68                            |                       |                     |                         |                         |                          |                         |                         |                         |
| <b>Other property and services</b> |                       |                     |                         |                         |                          |                         |                         |                         |
|                                    | <b>705,768</b>        | <b>85,507</b>       | <b>150,774</b>          | <b>181,409</b>          | <b>640,501</b>           | <b>705,768</b>          | <b>22,523</b>           | <b>36,127</b>           |
|                                    | <b>705,768</b>        | <b>85,507</b>       | <b>150,774</b>          | <b>181,409</b>          | <b>640,501</b>           | <b>705,768</b>          | <b>22,523</b>           | <b>36,127</b>           |

All borrowing repayments will be financed by general purpose revenue.

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**7. INFORMATION ON BORROWINGS (Continued)**

**(b) New borrowings - 2017/18**

No new debentures budgeted in 2017/18.

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2017 nor is it expected to have unspent borrowing funds as at 30th June 2018.

**(d) Overdraft**

The Shire is not anticipated to have overdraft facilities for financial year 2017/18

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**8. RATING INFORMATION**

| RATE TYPE                                     | Rate in \$        | Number of properties | Rateable value \$  | 2017/18 Budgeted rate revenue \$ | 2017/18 Budgeted interim rates \$ | 2017/18 Budgeted back rates \$ | 2017/18 Budgeted total revenue \$ | 2016/17 Actual \$ |
|---|-------------------|----------------------|--------------------|----------------------------------|-----------------------------------|--------------------------------|-----------------------------------|-------------------|
| <b>General rate</b>                           |                   |                      |                    |                                  |                                   |                                |                                   |                   |
| GRV - Mingenew                                | 0.145400          | 129                  | 1,131,000          | 164,447                          | 0                                 | 0                              | 164,447                           |                   |
| GRV - Yandanooka                              | 0.145400          | 2                    | 13,884             | 2,019                            | 0                                 | 0                              | 2,019                             | 212,143           |
| GRV- Commercial                               | 0.145400          | 14                   | 349700             | 50,846                           |                                   |                                | 50,846                            |                   |
| GRV - Industrial                              | 0.145400          | 1                    | 12,480             | 1,815                            |                                   |                                | 1,815                             |                   |
| UV Rural & Mining                             | 0.013350          | 120                  | 110,861,500        | 1,480,001                        |                                   |                                | 1,480,001                         | 1,419,979         |
| UV Mining                                     | 0.013350          | 0                    | 0                  | 0                                |                                   |                                | 0                                 |                   |
| <b>Sub-Totals</b>                             |                   | 266                  | 112,368,564        | 1,699,128                        | 0                                 | 0                              | 1,699,128                         | 1,632,122         |
| <b>Minimum payment</b>                        | <b>Minimum \$</b> |                      |                    |                                  |                                   |                                |                                   |                   |
| GRV - Mingenew                                | 682               | 64                   | 28,026             | 43,648                           | 0                                 | 0                              | 43,648                            |                   |
| GRV - Yandanooka                              | 682               | 0                    | 0                  | 0                                | 0                                 | 0                              | 0                                 | 51,090            |
| GRV- Commercial                               | 682               | 9                    | 6200               | 6,138                            |                                   |                                | 6,138                             |                   |
| GRV - Industrial                              | 682               | 2                    | 1,850              | 1,364                            |                                   |                                | 1,364                             |                   |
| UV Rural & Mining                             | 1025              | 23                   | 671,100            | 23,575                           |                                   |                                | 23,575                            |                   |
| UV Mining                                     | 1025              | 8                    | 39,885             | 8,200                            |                                   |                                | 8,200                             | 55,500            |
| <b>Sub-Totals</b>                             |                   | 106                  | 747,061            | 82,925                           | 0                                 | 0                              | 82,925                            | 106,590           |
|   |                   | <b>372</b>           | <b>113,115,625</b> | <b>1,782,053</b>                 | <b>0</b>                          | <b>0</b>                       | <b>1,782,053</b>                  | <b>1,738,712</b>  |
| Discounts/concessions (Refer note 13)         |                   |                      |                    |                                  |                                   |                                | (1,009)                           | (15,822)          |
| <b>Total amount raised from general rates</b> |                   |                      |                    |                                  |                                   |                                | <b>1,781,044</b>                  | <b>1,722,890</b>  |
| Specified area rates (Refer note 10)          |                   |                      |                    |                                  |                                   |                                | 0                                 | 0                 |
| Ex Gratia Rates                               |                   |                      |                    |                                  |                                   |                                | 35,523                            | 34,657            |
| <b>Total rates</b>                            |                   |                      |                    |                                  |                                   |                                | <b>1,816,568</b>                  | <b>1,757,549</b>  |

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**8(a). RATING INFORMATION**

No major land transactions are expected to take place in the 2017/18 financial year.  
in the remainder of the Shire of Mingenew.

The general rates detailed above for the 2017/18 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 30 JUNE 2018**

**9. CASH BACKED RESERVES**

| No major land transactions are expected to take place in the 2017/18 financial year. | 2017/18<br>Budget<br>Opening<br>balance<br>\$ | 2017/18<br>Budget<br>Transfer<br>to<br>\$ | 2017/18<br>Budget<br>Transfer<br>(from)<br>\$ | 2017/18<br>Budget<br>Closing<br>balance<br>\$ | 2016/17<br>Actual<br>Opening<br>balance<br>\$ | 2016/17<br>Actual<br>Transfer<br>to<br>\$ | 2016/17<br>Actual<br>Transfer<br>(from)<br>\$ | 2016/17<br>Actual<br>Closing<br>balance<br>\$ | 2016/17<br>Budget<br>Opening<br>balance<br>\$ | 2016/17<br>Budget<br>Transfer<br>to<br>\$ | 2016/17<br>Budget<br>Transfer<br>(from)<br>\$ | 2016/17<br>Budget<br>Closing<br>balance<br>\$ |
|--|---|---|---|---|---|---|---|---|---|---|---|---|
| Accrued Leave Reserve  | 64,065  | 1,250                                     |   | 65,315  | 13,907  | 50,158                                    |   | 64,065  | 13,907  | 50,139                                    | 0   | 64,046  |
| Land and Building Reserve  | 58,767  | 77,450                                    |   | 136,217                                       | 43,920  | 14,847                                    |   | 58,767  | 43,920  | 439                                       | (40,000)                                      | 4,359   |
| Sportsground Improvement Rese  | 2,726   | 60  |   | 2,786   | 2,695   | 31  |   | 2,726   | 2,695   | 27  |   | 2,722   |
| Plant Replacement Reserve  | 148,056                                       | 3,700                                     |   | 151,756                                       | 146,392                                       | 1,664                                     |   | 148,056                                       | 146,391                                       | 1,460                                     | (100,000)                                     | 47,851  |
| Aged Persons Units Reserve   | 20,229  | 500                                       |   | 20,729  | 20,002  | 227                                       |   | 20,229  | 20,002  | 200                                       | (14,449)                                      | 5,753   |
| Street Light Upgrade Reserve   | (0)   | 0   |   | (0)   | 14,307  | 70  | (14,377)                                      | (0)   | 14,306  | 143                                       |   | 14,449  |
| Painted Road Reserve   | 0   |   |   | 0   |   |   |   | 0   |   |   |   | 0   |
| Industrial Area Reserve  | 0   |   |   | 0   |   |   |   | 0   |   |   |   | 0   |
| Environmental Rehabilitation Res   | 18,001  | 450                                       |   | 18,451  | 17,799  | 202                                       |   | 18,001  | 17,799  | 178                                       | (17,977)                                      | 0   |
| RTC/PO/NAB Reserve   | 20,382  | 500                                       |   | 20,882  | 20,153  | 229                                       |   | 20,382  | 20,153  | 202                                       |   | 20,355  |
| Insurance Reserve  | 40,244  | 41,000                                    |   | 81,244  | 20,016  | 20,228                                    |   | 40,244  | 20,016  | 20,200                                    |   | 40,216  |
| Economic Development & Marke   | 18,718  | 475                                       |   | 19,193  | 0   | 18,718                                    |   | 18,718  | 0   | 18,693                                    | (18,693)                                      | 0   |
| Economic Development & Marke   | 0   |   |   | 0   |   |   |   | 0   |   |   |   | 0   |
| Painted Road Reserve   | 0   | 0   |   | 0   | 4,202   | 20  | (4,222)                                       | 0   | 4,202   | 42  | (4,244)                                       | 0   |
| Industrial Area Reserve  | 5,287   | 125                                       |   | 5,412   | 5,228   | 59  |   | 5,287   | 5,227   | 52  |   | 5,279   |
|  | <u>396,475</u>                                | <u>125,510</u>                            | <u>0</u>                                      | <u>521,985</u>                                | <u>308,621</u>                                | <u>106,453</u>                            | <u>(18,599)</u>                               | <u>396,475</u>                                | <u>308,618</u>                                | <u>91,775</u>                             | <u>(195,363)</u>                              | <u>205,030</u>                                |

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**9. CASH BACKED RESERVES (Continued)**

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

| <b>Reserve name</b>                      | <b>Anticipated date of use</b> | <b>Purpose of the reserve</b>   |
|--|--------------------------------|---|
| Accrued Leave Reserve                    |                                | To be used to fund annual, sick and long service leave and accrued staff bonuses.   |
| Land and Building Reserve                |                                | To be used for the acquisition, construction and maintenance of land and buildings.   |
| Sportsground Improvement Reserve         |                                | To be used for the improvement of the sportsground.   |
| Plant Replacement Reserve                |                                | To be used for the purchase of plant and equipment.   |
| Aged Persons Units Reserve               |                                | To be used for the funding of future operating shortfalls of the aged persons units in accordance with the management agreement council has with Homeswest. |
| Street Light Upgrade Reserve             |                                | To be used for the rehabilitation of sites such as gravel pits, refuse and contaminated sites.  |
| Painted Road Reserve                     |                                | To be used for the maintenance and upkeep of the RTC/PO/NAB building.   |
| Industrial Area Reserve                  |                                | To be used for the development of the industrial area.  |
| Environmental Rehabilitation Reserve     |                                | To be used for the rehabilitation of sites such as gravel pits, refuse and contaminated sites.  |
| RTC/PO/NAB Reserve                       |                                | To be used for Economic Development and Marketing of the Shire of Mingenew.   |
| Insurance Reserve                        |                                | To be used for the settlement of minor property expenses under \$5,000 that would otherwise be insurance claims.  |
| Economic Development & Marketing Reserve |                                | To be used for Economic Development and Marketing of the Shire of Mingenew.   |

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**10. SPECIFIED AREA RATE**

No specified area rates are budgeted for 2017/18.

**11. SERVICE CHARGES**

No service charges are budgeted for 2017/18.

**12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES**

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

| <b>Instalment options</b>  | <b>Date Due</b> | <b>Instalment<br/>Plan Admin<br/>Charge<br/>\$</b> | <b>Instalment<br/>Plan<br/>Interest<br/>Rate<br/>%</b> | <b>Unpaid<br/>Rates<br/>Interest<br/>Rate<br/>%</b> |
|--|-----------------|--|--|---|
| <b>Payment in full</b>   |                 |  |  |   |
| Full amount of rates and charges including arrears to be paid on or before due date  | 29/09/2017      |  |  | 11%   |
| <b>Two Instalments</b>   |                 |  |  |   |
| First instalment to be received on or before the due date, including all arrears and half of the current rates and charges.        | 29/09/2017      |  | 5.50%  | 11%   |
| Second instalment to be received on or before the due date.  | 30/11/2017      | 15   | 5.50%  | 11%   |
| <b>Four Instalments</b>  |                 |  |  |   |
| First instalment to be received on or before the due date, including all arrears and one quarter of the current rates and charges. | 29/09/2017      |  | 5.50%  | 11%   |
| Second instalment to be received on or before the due date.  | 30/11/2017      | 15   | 5.50%  | 11%   |
| Third instalment to be received on or before the due date.   | 31/01/2018      | 15   | 5.50%  | 11%   |
| Fourth instalment to be received on or before the due date.  | 1/04/2018       | 15   | 5.50%  | 11%   |

|                                      | <b>2017/18<br/>Budget<br/>revenue</b> | <b>2016/17<br/>Actual</b> |
|--------------------------------------|---------------------------------------|---------------------------|
| Instalment plan admin charge revenue | \$ 3,200                              | \$ 2,900                  |
| Instalment plan interest earned      | 1,800                                 | 1,744                     |
| Unpaid rates interest earned         | 12,000                                | 15,847                    |
|                                      | <b>17,000</b>                         | <b>20,491</b>             |

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS**

**Rates discounts**

No discounts will be offered in Financial Year 2017/18.

**Waivers or concessions**

| Rate or fee and charge to which the waiver or concession is granted | Type       | Disc % or Amount (\$) | 2017/18 Budget \$ | 2016/17 Actual \$ | Circumstances in which the waiver or concession is granted | Objects of the waiver or concession                  | Reasons for the waiver or concession |
|---|------------|-----------------------|-------------------|-------------------|--|--|--------------------------------------|
| Yandanooka GRV Rates  | Concession | 50%                   | 1,009             | 1,000             | Properties in Yandanooka Townsite GRV Rated                | Recognise reduced level of service provided to these |                                      |
| Photocopying  | Waiver     | 100%                  | 500               | 400               | Tourist & Promotions                                       | organisation   |                                      |
|   |            |                       | <u>1,509</u>      | <u>1,400</u>      |  |  |                                      |



**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

|  | <b>2017/18<br/>Budget<br/>\$</b> | <b>2016/17<br/>Actual<br/>\$</b> |
|--|----------------------------------|----------------------------------|
| <b>14. No major land transactions are expected to take place in the 21</b> |                                  |                                  |
| Governance   | 240                              | 6,110                            |
| General purpose funding  | 3,440                            | 3,560                            |
| Law, order, public safety  | 3,500                            | 2,724                            |
| Health   | 371                              | 270                              |
| Education and welfare  | 755                              | 1,115                            |
| Housing  | 95,174                           | 100,619                          |
| Community amenities  | 81,145                           | 78,510                           |
| Recreation and culture   | 33,605                           | 33,543                           |
| Transport  | 15,000                           | 14,622                           |
| Economic services  | 9,380                            | 6,003                            |
| Other property and services  | 14,600                           | 19,433                           |
|  | <u>257,210</u>                   | <u>266,510</u>                   |
| <b>15. GRANT REVENUE</b>   |                                  |                                  |
| Grants, subsidies and contributions are included as operating              |                                  |                                  |
| Governance   | 10,096                           | 13,457                           |
| General purpose funding  | 143,313                          | 884,157                          |
| Law, order, public safety  | 57,194                           | 28,649                           |
| Health   | 0                                | 2,600                            |
| Education and welfare  | 3,000                            | 1,000                            |
| Housing  | 0                                | 12,286                           |
| Community amenities  | 2,000                            | 4,000                            |
| Recreation and culture   | 5,000                            | 23,438                           |
| Transport  | 2,803,342                        | 74,576                           |
| Economic services  | 0                                | 0                                |
| Other property and services  |                                  | 87,840                           |
|  | <u>3,023,945</u>                 | <u>1,132,003</u>                 |
| <b>Non-operating grants, subsidies and contributions</b>                   |                                  |                                  |
| Governance   | 0                                | 0                                |
| General purpose funding  | 167,449                          | 210,000                          |
| Law, order, public safety  | 0                                | 395,455                          |
| Community amenities  | 5,000                            | 45,000                           |
| Recreation and culture   | 506,523                          | 153,907                          |
| Transport  | 500,333                          | 698,135                          |
| Economic services  | 0                                | 55,440                           |
| Other property and services  | 250,000                          | 0                                |
|  | <u>1,429,305</u>                 | <u>1,557,937</u>                 |

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

|   | <b>2017/18<br/>Budget</b> | <b>2016/17<br/>Actual</b> |
|---|---------------------------|---------------------------|
|   | <b>\$</b>                 | <b>\$</b>                 |
| <b>16. No major land transactions are expected to take place in the 2017/18 financial year.</b> |                           |                           |
| The following fees, expenses and allowances were paid to council members and President.         |                           |                           |
| Meeting fees  | 29,000                    | 27,565                    |
| President's allowance   | 7,300                     | 7,150                     |
| Deputy President's allowance  | 1,850                     | 1,794                     |
| Travelling expenses   | 500                       | 0                         |
| Telecommunications allowance  | 0                         | 0                         |
|   | <b>38,650</b>             | <b>36,508</b>             |

**17. TRUST FUNDS**

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

|                                       |               |               |                 |               |
|---------------------------------------|---------------|---------------|-----------------|---------------|
| BCITF Levy                            | 0             | 500           | (500)           | 0             |
| BRB levy                              | 4             | 500           | (504)           | 0             |
| Autumn Committee                      | 974           | 100           | (100)           | 974           |
| Community Bus                         | 2,200         | 1,000         | (1,000)         | 2,200         |
| ANZAC Day Breakfast Donation          | 501           | 0             | 0               | 501           |
| Building Relocation Bond              | 1,000         | 500           | (500)           | 1,000         |
| Midwest Industry Road Safety Alliance | 21,294        | 70,000        | (70,000)        | 21,294        |
| Mingenew Cemetery Group               | 4,314         | 150           | (150)           | 4,314         |
| Bonds                                 |               |               |                 | 0             |
| Housing Bonds                         | 1,428         | 0             | 0               | 1,428         |
| Cool Room Bond                        | 530           | 0             | 0               | 530           |
| Outdoor Camera Bond                   | 350           | 0             | 0               | 350           |
| Animal Trap Bond                      | 0             | 100           | (100)           | 0             |
| Projector Screen                      | 0             | 500           | (500)           | 0             |
| Other Bond                            | 200           | 200           | (200)           | 200           |
| Rates Incentive Prizes                | 100           | 100           | (100)           | 100           |
| Tree Planter - LCDC                   | 88            | 150           | (150)           | 88            |
| Weary Dunlop Memorial                 | 87            | 0             | 0               | 87            |
| Joan Trust                            | 2,161         | 0             | 0               | 2,161         |
| Youth Advisory Council                | 746           | 150           | (150)           | 746           |
| Centenary Committee                   | 897           | 0             | 897             | 1,794         |
| Community Christmas Tree              | 432           | 100           | (100)           | 432           |
| Seniors Donations                     | 50            | 25            | 0               | 75            |
|                                       | <b>37,356</b> | <b>74,075</b> | <b>(73,157)</b> | <b>38,274</b> |

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**18. MAJOR LAND TRANSACTIONS**

No major land transactions are expected to take place in the 2017/18 financial year.

**19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

No major trading undertakings are expected to take place in the 2017/18 financial year.

**20. INTERESTS IN JOINT ARRANGEMENTS**

In 1997/98, Council, in conjunction with Homeswest, constructed 3 two bedroom and 1 one bedroom Aged Persons Units in the Mingenew townsite. The terms of the joint venture agreement provided for Council to contribute \$59,136 which equates to an equity of 13.92%.

Council has subsequently capitalised expenditure on the units.

The recalculated equity % for Council is 18.53%. Fair Value assessment of the property was undertaken in 2013/2014 along with all other Council Land and Building Assets.

**SHIRE OF MINGENEW  
List of Fees and Charges**

|  | Unit         | 2017/18<br>Total Cost | Net Cost | GST     | 2016/17<br>Total Cost |
|--|--------------|-----------------------|----------|---------|-----------------------|
| <b>ADMINISTRATION</b>                              |              |                       |          |         |                       |
| <b>PHOTOCOPYING</b>                                |              |                       |          |         |                       |
| A4 - black and white                               | per copy     | \$0.55                | \$ 0.50  | \$ 0.05 | \$0.50                |
| A4 - colour  | per copy     | \$0.75                | \$ 0.68  | \$ 0.07 | \$0.70                |
| A3 - black and white                               | per copy     | \$0.75                | \$ 0.68  | \$ 0.07 | \$0.70                |
| A3 - colour  | per copy     | \$1.00                | \$ 0.91  | \$ 0.09 | \$0.90                |
| Own paper supplied (per copy)                      | per copy     | \$0.25                | \$ 0.22  | \$ 0.02 | \$0.20                |
| Binding (per document)                             | per document | \$5.70                | \$ 5.18  | \$ 0.52 | \$5.50                |
| <b>LAMINATING</b>                                  |              |                       |          |         |                       |
| A4   | per page     | \$2.10                | \$ 1.91  | \$ 0.19 | \$2.00                |
| A3   | per page     | \$3.10                | \$ 2.81  | \$ 0.28 | \$3.00                |
| <b>FACSIMILE</b>                                   |              |                       |          |         |                       |
| Sending - Within Australia                         | per page     | \$1.10                | \$ 1.00  | \$ 0.10 | \$1.00                |
| Sending - Overseas faxes                           | per page     | \$4.00                | \$ 3.63  | \$ 0.36 | \$3.40                |
| Receiving  | per page     | \$0.55                |          |         | \$0.50                |
| <b>EMAIL</b>                                       |              |                       |          |         |                       |
| Per email - send                                   | per email    | \$3.10                | \$ 2.81  | \$ 0.28 | \$3.00                |
| <b>EQUIPMENT HIRE</b>                              |              |                       |          |         |                       |
| Projector and/or screen                            | per day      | \$11.00               | \$ 10.00 | \$ 1.00 | \$10.00               |
| PA System (Old only- Peavey)                       | per day      | \$11.00               | \$ 10.00 | \$ 1.00 | \$10.00               |
| Projector and/or screen - bond                     | per hire     | \$50.00               | \$ 50.00 |         | \$20.00               |
| PA System(Old only - Peavey)- bond                 | per hire     | \$50.00               | \$ 50.00 |         | \$20.00               |
| <b>New PA System(Yamaha) - not to be hired out</b> |              |                       |          |         |                       |
| <b>COUNCIL MINUTES &amp; AGENDAS (HARD COPY)</b>   |              |                       |          |         |                       |
| Per Month  |              | \$10.00               | \$ 9.09  | \$ 0.91 | \$7.80                |
| Per Year   |              | \$60.00               | \$ 54.54 | \$ 5.45 | \$57.00               |
| <b>ELECTORAL ROLLS (HARD COPY)</b>                 |              |                       |          |         |                       |
| Per Ward   |              | \$32.00               | \$ 29.09 | \$ 2.91 | \$31.00               |
| District Roll                                      |              | \$65.00               | \$ 59.09 | \$ 5.91 | \$62.00               |

**SHIRE OF MINGENEW**  
**List of Fees and Charges**

|   | Unit           | 2017/18<br>Total Cost | Net Cost  | GST     | 2016/17<br>Total Cost |
|---|----------------|-----------------------|-----------|---------|-----------------------|
| <b>GENERAL PURPOSE FUNDING</b>  |                |                       |           |         |                       |
| <b>RATES ENQUIRIES</b>  |                |                       |           |         |                       |
| Account Enquiry Fees (Settlement agents etc)  |                | <b>\$80.00</b>        | \$ 80.00  |         | \$60.00               |
| Instalment - administration fee   | per instalment | <b>\$15.00</b>        | \$ 15.00  |         | \$15.00               |
| Reprint of rates notice   | per notice     | <b>\$5.50</b>         | \$ 5.00   | \$ 0.50 | \$5.50                |
| Special arrangement - administration fee  | per assessment | <b>\$20.00</b>        | \$ 20.00  |         | \$20.00               |
| <b>LAW, ORDER AND PUBLIC SAFETY</b>   |                |                       |           |         |                       |
| <b>FIRE PREVENTION (Bush Fires Act 1954)</b>  |                |                       |           |         |                       |
| Bush Fire Infringements - infringement amounts as outlined in the Bush Fires Act 1954 and associated regulations.                           |                |                       |           |         |                       |
| Fire Control - Any firebreaks or fire prevention works carried out on behalf of property owners will be charged out at private works rates. |                |                       |           |         |                       |
| <b>DOG REGISTRATION FEES (Dog Act 1976)</b>   |                |                       |           |         |                       |
| <b>Sterilised Dog</b>   |                |                       |           |         |                       |
| <b>One Year</b>   |                |                       |           |         |                       |
| Normal Fee  |                | <b>\$20.00</b>        | \$ 20.00  | \$ -    | \$20.00               |
| Pensioner Concession  |                | <b>\$10.00</b>        | \$ 10.00  | \$ -    | \$10.00               |
| <b>Three Years</b>  |                |                       |           |         |                       |
| Normal Fee  |                | <b>\$42.50</b>        | \$ 42.50  | \$ -    | \$42.50               |
| Pensioner Concession  |                | <b>\$21.25</b>        | \$ 21.25  | \$ -    | \$21.25               |
| <b>Lifetime</b>   |                |                       |           |         |                       |
| Normal Fee  |                | <b>\$100.00</b>       | \$ 100.00 | \$ -    | \$100.00              |
| Pensioner Concession  |                | <b>\$50.00</b>        | \$ 50.00  | \$ -    | \$50.00               |
| <b>Unsterilised Dog</b>   |                |                       |           |         |                       |
| <b>One Year</b>   |                |                       |           |         |                       |
| Normal Fee  |                | <b>\$50.00</b>        | \$ 50.00  | \$ -    | \$50.00               |
| Pensioner Concession  |                | <b>\$25.00</b>        | \$ 25.00  | \$ -    | \$25.00               |
| <b>Three Years</b>  |                |                       |           |         |                       |
| Normal Fee  |                | <b>\$120.00</b>       | \$ 120.00 | \$ -    | \$120.00              |
| Pensioner Concession  |                | <b>\$60.00</b>        | \$ 60.00  | \$ -    | \$60.00               |
| <b>Lifetime</b>   |                |                       |           |         |                       |
| Normal Fee  |                | <b>\$250.00</b>       | \$ 250.00 | \$ -    | \$250.00              |
| Pensioner Concession  |                | <b>\$125.00</b>       | \$ 125.00 | \$ -    | \$125.00              |
| Application to keep more than 2 dogs  | per app        | <b>\$61.50</b>        | \$ 55.35  | \$ 6.15 | \$60.00               |

**SHIRE OF MINGENEW  
List of Fees and Charges**

|  | Unit       | 2017/18<br>Total Cost | Net Cost  | GST      | 2016/17<br>Total Cost |
|--|------------|-----------------------|-----------|----------|-----------------------|
| <b>CAT REGISTRATION FEES (Cat Act 2011)</b>                                  |            |                       |           |          |                       |
| <b>All Cat have to be Sterilised and Micro Chipped prior to Registration</b> |            |                       |           |          |                       |
| <b>One Year</b>  |            |                       |           |          |                       |
| Normal Fee - after 31st May of any year                                      |            | <b>\$10.00</b>        | \$ 10.00  | \$ -     | \$10.00               |
| Normal Fee - prior to 31st May of any year                                   |            | <b>\$20.00</b>        | \$ 20.00  | \$ -     | \$20.00               |
| <b>Three Years</b>   |            |                       |           |          |                       |
| Normal Fee   |            | <b>\$42.50</b>        | \$ 42.50  | \$ -     | \$42.50               |
| Pensioners   |            | <b>\$21.25</b>        | \$ 21.25  |          | \$21.25               |
| <b>Lifetime</b>  |            |                       |           |          |                       |
| Normal Fee   |            | <b>\$100.00</b>       | \$ 100.00 | \$ -     | \$100.00              |
| Pensioners   |            | <b>\$50.00</b>        |           |          | \$50.00               |
| <b>Approval to Breed</b>   |            |                       |           |          |                       |
| Normal Fee - per breeding cat (male or female)                               |            | <b>\$100.00</b>       | \$ 100.00 | \$ -     | \$100.00              |
| <b>REPLACEMENT TAGS - CATS &amp; DOGS</b>                                    |            |                       |           |          |                       |
| Replacement Tag Fee  | Per tag    | <b>\$11.50</b>        | \$ 10.45  | \$ 1.05  | \$11.00               |
| <b>ANIMAL IMPOUNDING FEES</b>  |            |                       |           |          |                       |
| 1st Day  |            | <b>\$120.00</b>       | \$ 109.09 | \$ 10.91 | \$110.00              |
| Additional days  |            | <b>\$25.00</b>        | \$ 22.73  | \$ 2.27  | \$22.00               |
| Authorised destruction of Animal   |            | <b>\$50.00</b>        | \$ 45.45  | \$ 4.55  | \$44.00               |
| Kennel Licence   | Annual Fee | <b>\$41.00</b>        | \$ 41.00  | \$ -     | \$40.00               |
| <b>Cat &amp; Dog Trap</b>  |            |                       |           |          |                       |
| Cat Trap (maximum a week)  |            | <b>\$10.00</b>        | \$ 9.09   | \$ 0.91  | \$0.00                |
| Dog Trap (maximum a week)  |            | <b>\$20.00</b>        | \$ 18.18  | \$ 1.82  | \$0.00                |
| Bond for use of Cat/Dog Trap   |            | <b>\$50.00</b>        |           |          | \$0.00                |
| <b>SCHEDULE OF ANIMAL INFRINGEMENT FEES</b>                                  |            |                       |           |          |                       |
| Charged in accordance with the Dog Act 1976 and Cat Act 2011                 |            |                       |           |          |                       |
| <b>OTHER LAW AND ORDER</b>   |            |                       |           |          |                       |
| Bond for Rural Watch Surveillance Camera                                     | per camera | <b>\$50.00</b>        |           |          | \$50.00               |

**SHIRE OF MINGENEW**  
**List of Fees and Charges**

|  | Unit           | 2017/18<br>Total Cost | Net Cost  | GST     | 2016/17<br>Total Cost |
|--|----------------|-----------------------|-----------|---------|-----------------------|
| <b>HEALTH</b>                              |                |                       |           |         |                       |
| <b>OFFENSIVE TRADES (Health Act 1911)</b>  |                |                       |           |         |                       |
| Piggery                                    |                | \$298.00              | \$ 298.00 | \$ -    | \$298.00              |
| Fish Processing Establishment              |                | \$298.00              | \$ 298.00 |         | \$298.00              |
| Poultry Production & Farming               |                | \$298.00              | \$ 298.00 |         | \$298.00              |
| Butcher Shop (fat melting, fat extraction) |                | \$171.00              | \$ 171.00 |         | \$171.00              |
| Laundries, Dry Cleaning                    |                | \$147.00              | \$ 147.00 |         | \$147.00              |
| <b>FOOD PREMISES</b>                       |                |                       |           |         |                       |
| Notification/Registration Fee              |                | \$50.00               | \$ 50.00  | \$ -    | \$50.00               |
| Annual Fee                                 |                | \$55.00               | \$ 55.00  |         | \$55.00               |
| Annual Inspection                          |                | \$55.00               | \$ 55.00  |         | \$55.00               |
| Reinspection Fee                           | per inspection | \$62.00               | \$ 56.36  | \$ 5.64 | \$60.50               |
| Food Safety Audit                          |                | \$110.00              | \$ 110.00 |         | \$110.00              |
| Water Sampling                             |                | \$40.00               | \$ 40.00  |         | \$40.00               |
|  |                | \$0.00                |           |         |                       |
| <b>SEPTIC TANK FEES (Health Act 1911)</b>  |                |                       |           |         |                       |
| Application Fees                           |                |                       |           |         |                       |
| Residential                                | per tank       | \$118.00              |           |         | \$118.00              |
| Commercial - add \$35 to DoH if required   | per tank       | \$118.00              |           |         | \$118.00              |
| Inspection Fees                            |                | \$40.00               |           |         |                       |
| Residential                                | per tank       | \$118.00              |           |         | \$118.00              |
| Commercial                                 | per tank       | \$118.00              |           |         | \$118.00              |
| <b>ITINERANT VENDORS</b>                   |                |                       |           |         |                       |
| Annual license fee                         |                | \$266.50              | \$ 266.50 |         | \$260.00              |
| <b>TRADERS LICENCE</b>                     |                |                       |           |         |                       |
| Application Fee                            |                | \$10.25               | \$ 50.00  | \$ -    | \$10.00               |
| Daily Fee                                  |                | \$15.38               | \$ 55.00  |         | \$15.00               |
| One week                                   |                | \$66.63               | \$ 55.00  |         | \$65.00               |
| One month                                  |                | \$102.50              | \$ 102.50 |         | \$100.00              |
| One year                                   |                | \$266.50              | \$ 110.00 |         | \$260.00              |
| <b>HAWKERS FEE</b>                         |                |                       |           |         |                       |
| Monthly Fee                                |                | \$102.50              | \$ 102.50 |         | \$100.00              |
| <b>LODGING HOUSES</b>                      |                |                       |           |         |                       |
| Per annum                                  |                | \$82.00               | \$ 82.00  |         | \$80.00               |

**SHIRE OF MINGENEW**  
**List of Fees and Charges**

|   | Unit         | 2017/18<br>Total Cost    | Net Cost  | GST     | 2016/17<br>Total Cost    |
|---|--------------|--------------------------|-----------|---------|--------------------------|
| <b>CARAVAN PARKS (Caravan Parks &amp; Camping Grounds Act 1995)</b> |              |                          |           |         |                          |
| Application for grant or renewal of licence                         |              |                          |           |         |                          |
| Sites (each)  | Per site     | \$6.00                   | \$ 6.00   |         | \$6.00                   |
| Camp sites (Each)   | Per site     | \$3.00                   | \$ 3.00   |         | \$3.00                   |
| Overflow (each)   | Per site     | \$1.50                   | \$ 1.50   |         | \$1.50                   |
| Minimum   |              | \$200.00                 | \$ 200.00 |         | \$200.00                 |
| Temporary Caravan Park Licence                                      |              | \$100.00                 | \$ 100.00 |         | \$100.00                 |
| <b>HOUSING</b>  |              |                          |           |         |                          |
| <b>RENTALS (per week)</b>   |              |                          |           |         |                          |
| Staff Housing / or as negotiated                                    | per week     | \$120.00                 | \$ 120.00 | \$ -    | \$116.00                 |
| Non - Staff Housing / or as negotiated                              | per week     | \$270.00                 | \$ 270.00 | \$ -    | \$260.00                 |
| Executive 4 x 2 Houses (supplied by Karara)                         | per week     | \$310.00                 | \$ 310.00 | \$ -    | \$310.00                 |
| Triplex - staff   | per week     | \$102.50                 | \$ 102.50 | \$ -    | \$100.00                 |
| Triplex - non staff / or as negotiated                              | per week     | \$160.00                 | \$ 160.00 | \$ -    | \$155.00                 |
| Key Worker Housing - 1 bedroom                                      | per week     | \$160.00                 | \$ 160.00 | \$ -    | \$155.00                 |
| Key Worker Housing - 2 bedroom                                      | per week     | \$235.00                 | \$ 235.00 | \$ -    | \$228.00                 |
| Aged Persons Units - 1 bedroom                                      |              | 25% of Assessable Income | \$ -      | \$ -    | 25% of Assessable Income |
| Aged Persons Units - 2 bedroom                                      |              | 25% of Assessable Income | \$ -      | \$ -    | 25% of Assessable Income |
| Mingenew / Irwin Group Residence                                    |              | as negotiated            |           |         | as negotiated            |
| Silver Chain residence  |              | as negotiated            |           |         | as negotiated            |
| <b>COMMUNITY AMENITIES</b>  |              |                          |           |         |                          |
| <b>REFUSE CHARGES</b>   |              |                          |           |         |                          |
| 240 Litre Bin Collection (Annual Charge)                            | per bin      | \$369.00                 | \$ 369.00 |         | \$360.00                 |
| Sale of 240L Green Mobile Bin                                       | complete bin | Cost recovery            |           |         | Cost recovery            |
|   | lid          | Cost Recovery            |           |         | Cost Recovery            |
|   | wheel        | Cost recovery            |           |         | Cost recovery            |
|   | axle         | Cost recovery            |           |         | Cost recovery            |
| <u>Transfer Station</u>   |              |                          | \$ -      | \$ -    |                          |
| Asbestos Waste (per cubic metre)                                    |              | \$69.70                  | \$ 63.36  | \$ 6.34 | \$68.00                  |
| Demolition rubble / refuse (per cubic metre)                        |              | \$69.70                  | \$ 63.36  | \$ 6.34 | \$68.00                  |
| General household waste   |              | No Charge                |           |         | No Charge                |



**SHIRE OF MINGENEW**  
**List of Fees and Charges**

|   | Unit | 2017/18<br>Total Cost                                     | Net Cost | GST    | 2016/17<br>Total Cost                                     |
|---|------|---|----------|--------|---|
| <b>PLANNING FEES</b>  |      |   |          |        |   |
| The Planning and Development (Development and Assessment Panels) Regulations 2011 Applications submitted for determination by the DAPs.   |      |   |          |        |   |
| 1. A DAP application where the estimated cost of the development is:  |      |   |          |        |   |
| a) not less than \$2 million and less than \$7 million  |      | \$3,503.00  |          |        | \$3,503.00  |
| b) not less than \$7 million and less than \$10 million   |      | \$5,409.00  |          |        | \$5,409.00  |
| c) not less than \$10 million and less than \$12.5 million  |      | \$5,885.00  |          |        | \$5,885.00  |
| d) not less than \$12.5 million and less than \$15 million  |      | \$6,053.00  |          |        | \$6,053.00  |
| e) not less than \$15 million and less than \$17.5 million  |      | \$6,221.00  |          |        | \$6,221.00  |
| f) not less than \$17.5 million and less than \$20 million  |      | \$6,390.00  |          |        | \$6,390.00  |
| g) \$20 million or more   |      | \$6,557.00  |          |        | \$6,557.00  |
| 2. An application under regulation 17   |      | \$150.00  |          |        | \$150.00  |
| <b>PLANNING APPROVAL FEES (MINIMUM)</b>   |      |   |          |        |   |
| Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is: |      |   |          |        |   |
| 1 a) Not more than \$50,000   |      | \$147.00  | \$       | 147.00 | \$147.00  |
| b) More than \$50,000 but not more than \$500,000   |      | 0.32% of estimated cost of development                    |          |        | 0.32% of estimated cost of development                    |
| c) More than \$500,000 but not more than \$2.5 million  |      | \$1,700 + 0.257% for every \$1 in excess of \$500,000     |          |        | \$1,700 + 0.257% for every \$1 in excess of \$500,000     |
| d) More than \$2.5 million but not more than \$5 million  |      | \$7,161 + 0.206% for every \$1 in excess of \$2.5 million |          |        | \$7,161 + 0.206% for every \$1 in excess of \$2.5 million |
| e) More than \$5 million but not more than \$21.5 million   |      | \$12,633 + 0.0123% for every \$1 in excess of \$5 million |          |        | \$12,633 + 0.0123% for every \$1 in excess of \$5 million |
| f) More than \$21.5 million   |      | \$34,196.00   |          |        | \$34,196.00   |
| 2 Determining a development application (other than for an extractive industry) where the development has commenced or been carried out   |      | The fee in Item 1 plus, by way of penalty, twice that fee |          |        | The fee in Item 1 plus, by way of penalty, twice that fee |
| 3 Determining a development application for an extractive industry where the development has not commenced or been carried out.   |      | \$739.00  | \$       | 739.00 | \$739.00  |
| 4 Determining a development application for an extractive industry where the development has commenced or been carried out.   |      | The fee in item 3 plus, by way of penalty, twice that fee |          |        | The fee in item 3 plus, by way of penalty, twice that fee |

**SHIRE OF MINGENEW**  
**List of Fees and Charges**

|  | Unit | 2017/18<br>Total Cost   | Net Cost | GST       | 2016/17<br>Total Cost  |
|--|------|---|----------|-----------|--|
| Assessing amended plans (this applies where a determination has already been given by the Shire or where amended plans are submitted 5 and not requested by the Shire).                    |      | <b>66% of the original application fee with a minimum of \$73</b>   |          |           | 66% of the original application fee with a minimum of \$73   |
| Single house - Residential Design Codes performance criteria or Town 6 Planning Scheme variation assessment  |      | <b>\$73 per performance criteria / Town Planning Scheme variation assessed with minimum of \$147 and a maximum of \$730</b> |          |           | \$73 per performance criteria / Town Planning Scheme variation assessed with minimum of \$147 and a maximum of \$730 |
| 7 Demolition where Planning Approval required  |      | <b>\$147.00</b>   | \$       | 147.00    | \$147.00   |
| Determining an initial application for approval of a home based business (including cottage industry) where the home based business 8 has not commenced.                                   |      | <b>\$222.00</b>   | \$       | 222.00    | \$222.00   |
| Determining an initial application for approval of a home based business (including cottage industry) where the home based business 9 has commenced.                                       |      | <b>The fee in item 8 plus, by way of penalty, twice that fee</b>  |          |           | The fee in item 8 plus, by way of penalty, twice that fee  |
| Determining an application for the renewal of an approval for a home 10 based business (including cottage industry) or other Planning Approval   |      | <b>\$73.00</b>  | \$       | 73.00     | \$73.00  |
| Determining an application for change of use or for alteration or extension or change of a non-conforming use which item 1 does not 11 apply and where the change of use has not commenced |      | <b>\$295.00</b>   | \$       | 295.00    | \$295.00   |
| Determining an application for change of use or for alteration or extension or change of a non-conforming use which item 1 does not 12 apply and where the change of use has commenced     |      | <b>The fee in item 11 plus, by way of penalty, twice that fee</b>   |          |           | The fee in item 11 plus, by way of penalty, twice that fee   |
| 13 Extension of current Planning Approval  |      | <b>\$131.00</b>   | \$       | 119.09    | \$131.00   |
| 14 Relocation of building envelope   |      | <b>\$147.00</b>   | \$       | 147.00    | \$147.00   |
| 15 Providing a subdivision clearance for:  |      |   |          |           |  |
| a) Not more than 5 lots  |      | <b>\$73 per lot</b>   |          |           | \$73 per lot   |
| b) More than 5 lots not more than 195 lots   |      | <b>\$73 per lot for the first 5 lots and \$35 per lot thereafter</b>  |          |           | \$73 per lot for the first 5 lots and \$35 per lot thereafter  |
| c) More than 195 lots  |      | <b>\$7,393.00</b>   | \$       | 7,393.00  | \$7,393.00   |
| Minor Scheme Amendment (ie. An amendment that involves only textual changes or rectifies a zoning anomaly) - inclusive of all 16 associated advertising charges                            |      | <b>\$4,023.00</b>   | \$       | 3,657.27  | \$4,023.00   |
| If not advertised  |      | <b>50% refund</b>   |          | \$ 365.73 | 50% refund   |
| Major Scheme Amendment (ie. An amendment that involves a zoning 17 change) - inclusive of all associated advertising charges   |      | <b>\$7,377.00</b>   | \$       | 6,706.36  | \$7,377.00   |
| If not advertised  |      | <b>50% refund</b>   |          | \$ 670.64 | 50% refund   |

**SHIRE OF MINGENEW**  
**List of Fees and Charges**

| Unit  | 2017/18<br>Total Cost | Net Cost    | GST       | 2016/17<br>Total Cost |
|---|-----------------------|-------------|-----------|-----------------------|
| Minor Structure Plans, Outline Development Plans, Subdivision Guide     |                       |             |           |                       |
| 18 Plans or similar - inclusive of all associated advertising charges   | <b>\$3,348.00</b>     | \$ 3,043.64 | \$ 304.36 | \$3,348.00            |
| Modifications to Plans once approval given                              | <b>\$1,077.00</b>     | \$ 979.09   | \$ 97.91  | \$1,077.00            |
| Major Structure Plans, Outline Development Plans, Subdivision Guide     |                       |             |           |                       |
| 19 Plans or similar - inclusive of all associated advertising charges   | <b>\$6,043.00</b>     | \$ 5,493.64 | \$ 549.36 | \$6,043.00            |
| Modifications to Plans once approval given                              | <b>\$2,147.00</b>     | \$ 1,951.82 | \$ 195.18 | \$2,147.00            |
| Detailed Area Plan, Design Guidelines or similar - inclusive of all     |                       |             |           |                       |
| 20 associated advertising charges                                       | <b>\$932.00</b>       | \$ 847.27   | \$ 84.73  | \$932.00              |
| 21 Issue of zoning certificate  | <b>\$73.00</b>        | \$ 73.00    |           | \$73.00               |
| 22 Issue of Section 40 certificate                                      | <b>\$76.00</b>        | \$ 69.09    | \$ 6.91   | \$76.00               |
| 23 Issue of written planning advice                                     | <b>\$73.00</b>        | \$ 73.00    |           | \$73.00               |
| 24 Road/ROW/PAW request for closure                                     | <b>\$657.00</b>       | \$ 597.27   | \$ 59.73  | \$657.00              |
| 25 Advertising  | <b>\$0.00</b>         |             |           |                       |
| a) On site signage  | <b>\$323.00</b>       | \$ 293.64   | \$ 29.36  | \$323.00              |
| b) Newspaper advertising  | <b>\$323.00</b>       | \$ 293.64   | \$ 29.36  | \$323.00              |
| 26 CD digital copy of planning document                                 | <b>\$26.00</b>        | \$ 23.64    | \$ 2.36   | \$26.00               |
| 27 Pre-strata inspection  | <b>\$329.00</b>       | \$ 299.09   | \$ 29.91  | \$329.00              |
| <i>NOTE: All fees are exempt from GST unless otherwise indicated</i>    |                       |             |           |                       |
| <b>MINGENEW CEMETERY</b>  |                       |             |           |                       |
| Burial fee for adult  | <b>\$395.00</b>       | \$ 359.09   | \$ 35.91  | \$385.00              |
| Burial fee for any child under 10 years                                 | <b>\$297.00</b>       | \$ 270.00   | \$ 27.00  | \$290.00              |
| Re-opening fee - grave/vault  | <b>\$451.00</b>       | \$ 410.00   | \$ 41.00  | \$440.00              |
| Permission to erect headstone etc                                       | <b>\$50.00</b>        | \$ 50.00    |           | \$50.00               |
| Undertakers license fee   | <b>\$40.00</b>        | \$ 40.00    |           | \$35.00               |
| Permission to inter ashes in grave/plot                                 | <b>\$60.00</b>        | \$ 60.00    |           | \$55.00               |
| Niche Wall Fees & Permission for a Plaque (Plaque cost is not included) | <b>\$115.00</b>       | \$ 104.55   | \$ 10.45  | \$110.00              |
| Grant of Right of burial (New& Renewal)                                 | <b>\$41.00</b>        | \$ 37.27    | \$ 3.73   | \$40.00               |
| Grant of Right of burial for Plot or Niche Wall (Reservations)          | <b>\$41.00</b>        | \$ 37.27    | \$ 3.73   | \$40.00               |

## SHIRE OF MINGENEW List of Fees and Charges

| Unit   | 2017/18<br>Total Cost | Net Cost  | GST      | 2016/17<br>Total Cost |
|--|-----------------------|-----------|----------|-----------------------|
| <b>RECREATION &amp; CULTURE</b>  |                       |           |          |                       |
| <b>MINGENEW HALL</b>   |                       |           |          |                       |
| Not for hire   | <b>\$0.00</b>         | \$ -      | \$ -     | \$0.00                |
| <b>RECREATION CENTRE / NEW PAVILION</b>  |                       |           |          |                       |
| Travelling Shows   | <b>\$225.00</b>       | \$ 204.55 | \$ 20.45 | \$220.00              |
| Parties, demos etc   | <b>\$30.00</b>        | \$ 27.27  | \$ 2.73  | \$25.00               |
| Parties, demos etc - external groups   | <b>\$225.00</b>       | \$ 209.00 | \$ 16.00 | \$220.00              |
| Other functions, weddings etc  | <b>\$225.00</b>       | \$ 204.55 | \$ 20.45 | \$231.00              |
| Meetings - local   | <b>\$30.00</b>        | \$ 27.27  | \$ 2.73  | \$30.00               |
| Meetings - non local   | <b>\$102.50</b>       | \$ 93.18  | \$ 9.32  | \$100.00              |
| Business Meetings/Seminars - local   | <b>\$153.75</b>       | \$ 139.77 | \$ 13.98 | \$150.00              |
| Business Meetings / Seminars - non local   | <b>\$226.53</b>       | \$ 205.93 | \$ 20.59 | \$221.00              |
| New Pavilion - Business Meetings/Seminars  | <b>\$112.75</b>       | \$ 102.50 | \$ 10.25 | \$110.00              |
|  |                       |           |          | \$0.00                |
| Cups and saucers only  | <b>\$30.00</b>        | \$ 27.27  | \$ 2.73  | \$27.00               |
| Full catering - 50 people  | <b>\$60.00</b>        | \$ 54.55  | \$ 5.45  | \$54.00               |
| Full catering - 80 people  | <b>\$90.00</b>        | \$ 81.81  | \$ 8.18  | \$85.00               |
| Full catering - 150 people   | <b>\$115.00</b>       | \$ 104.55 | \$ 10.45 | \$110.00              |
| There is no hire charge to local sporting and community groups for the use of the cool room, <b>HOWEVER</b> a bond is payable by <b>all</b> hirers |                       |           |          |                       |
| <b>AUTUMN CENTRE</b>   |                       |           |          |                       |
| Meetings - local   | <b>Nil</b>            | \$ -      | \$ -     | \$0.00                |
| Meetings - non local   | <b>\$48.18</b>        | \$ 43.80  | \$ 4.38  | \$47.00               |
| Visiting Professionals   | <b>\$48.18</b>        | \$ 43.80  | \$ 4.38  | \$47.00               |
| Business Meetings / Seminars - local   | <b>\$85.08</b>        | \$ 77.34  | \$ 7.73  | \$83.00               |
| Business Meetings / Seminars - non local   | <b>\$133.25</b>       | \$ 121.14 | \$ 12.11 | \$130.00              |
| Home & Community Care - per calendar month   | <b>\$307.50</b>       | \$ 279.55 | \$ 27.95 | \$300.00              |
| Arts & Crafts Group - Per Meeting  | <b>\$20.50</b>        | \$ 18.64  | \$ 1.86  | \$20.00               |
| CWA  | <b>Nil</b>            |           |          |                       |
| <b>0</b>   |                       |           |          |                       |
| Lost and damaged books - Cost Recovery   |                       | \$ -      | \$ -     | \$0.00                |

**SHIRE OF MINGENEW**  
**List of Fees and Charges**

|   | Unit | 2017/18<br>Total Cost                             | Net Cost    | GST       | 2016/17<br>Total Cost                             |
|---|------|---|-------------|-----------|---|
| <b>OTHER</b>  |      |   |             |           |   |
| Museum/Historical Society   |      | \$0.00  | \$ -        | \$ -      | \$0.00  |
| Arts & Crafts Group - Railway Station Annual Lease  |      | \$0.00  | \$ -        | \$ -      | \$0.00  |
| <b>Equipment Hire (Per Item)</b>  |      |   |             |           |   |
| Trestles  |      | \$5.50  | \$ 5.00     | \$ 0.50   | \$5.00  |
| Chairs  |      | \$1.55  | \$ 1.41     | \$ 0.14   | \$1.50  |
| Sale of Tablecloth (per metre)  |      | \$1.55  | \$ 1.41     | \$ 0.14   | \$1.50  |
| Cool Room with in Mingenew Shire  |      | \$0.00  |             |           |   |
| Cool Room Out Side of Mingenew Shire  |      | \$130.00  | \$ 117.00   | \$ 13.00  |   |
| Cool Room Hire Bond (for Both)  |      | \$200.00  |             |           |   |
| <b>BONDS &amp; CLEANING/DAMAGES - ALL VENUES</b>  |      |   |             |           |   |
| <b>Hire Bond &amp; Fees</b>   |      |   |             |           |   |
| Venues where liquor may be provided - Commercial  |      | \$500.00  | \$ 500.00   | \$ -      | \$500.00  |
| Venues where liquor may be. provided - Local Organisations  |      | \$200.00  | \$ 200.00   | \$ -      | \$250.00  |
| <b>Cleaning of / Damages to Venue</b>   |      |   |             |           |   |
| 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) |      |   |             |           |   |
|   |      | \$70.00   | \$ 63.63    | \$ 6.36   | \$65.00   |
| Damages   |      | <b>Actual Cost of Repairs +<br/>25% Admin Fee</b> |             |           | <b>Actual Cost of Repairs + 25%<br/>Admin Fee</b> |
| <b>SPORTING CLUB LEASES</b>   |      |   |             |           |   |
| Football Club (per annum)   |      | \$4,981.50  | \$ 4,528.64 | \$ 452.86 | \$4,860.00  |
| Cricket Club (per annum)  |      | \$3,049.38  | \$ 2,772.16 | \$ 277.22 | \$2,975.00  |
| Hockey Club (per annum)   |      | \$3,049.38  | \$ 2,772.16 | \$ 277.22 | \$2,975.00  |
| Netball Club (per annum)  |      | \$1,167.48  | \$ 1,061.34 | \$ 106.13 | \$1,139.00  |
| Basketball (if operating)   |      | \$0.00  | \$ -        | \$ -      | \$0.00  |
| Tennis Club (per annum)   |      | \$4,981.50  | \$ 4,528.64 | \$ 452.86 | \$4,860.00  |
| Lions Club - Expo   |      | \$3,850.93  | \$ 3,500.84 | \$ 350.08 | \$3,757.00  |
| Polocrosse Club (per annum)   |      | \$725.70  | \$ 659.73   | \$ 65.97  | \$708.00  |
| Horse & Pony Club (per annum)   |      | \$166.05  | \$ 150.95   | \$ 15.10  | \$162.00  |
| Turf Club (per annum)   |      | \$4,981.50  | \$ 4,528.64 | \$ 452.86 | \$4,860.00  |
| Golf Club (per annum)   |      | \$3,049.38  | \$ 2,772.16 | \$ 277.22 | \$2,975.00  |
| Bowling Club (per annum)  |      | \$4,981.50  | \$ 4,528.64 | \$ 452.86 | \$4,860.00  |

**SHIRE OF MINGENEW**  
**List of Fees and Charges**

|  | Unit | 2017/18<br>Total Cost   | Net Cost  | GST      | 2016/17<br>Total Cost   |
|--|------|---|-----------|----------|---|
| <b>HORSE Paddock LEASES</b>  |      |   |           |          |   |
| Lease area = 0.2 Ha (per annum)  |      | \$117.00  | \$ 106.36 | \$ 10.64 | \$114.00  |
| <b>ECONOMIC SERVICES</b>   |      |   |           |          |   |
| <b>BUILDING LICENSE FEES</b>   |      |   |           |          |   |
| <b>Set by Other Legislation: Building Regulation 2012</b>  |      |   |           |          |   |
| <b>Class 1 &amp; 10 Buildings - Certified</b>  |      |   |           |          |   |
| Building Licence - 0.19% of 10/11 of Project Value (min \$90)  |      | As per Act/Regs   |           |          | As per Act/Regs   |
| BCITF Levy - Estimated Value x 0.2%  |      | As per Act/Regs   |           |          | As per Act/Regs   |
| Builders Registration Board Levy   |      | \$61.65   | \$ 61.65  |          | \$61.65   |
| Owner Builder  |      | \$119.00  | \$ 119.00 |          | \$119.00  |
| <b>Class 2 - 9 Buildings - Certified</b>   |      |   |           |          |   |
| Building Licence - 0.09% of 10/11 of Project Value (min \$90)  |      | \$0.00  |           |          | \$0.00  |
| BCITF Levy - Estimated Value x 0.2%  |      | \$61.65   | \$ 61.65  |          | \$61.65   |
| Builders Registration Board Levy   |      |   |           |          |   |
| Application for a demolition permit  |      |   |           |          |   |
| a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure                                    |      | \$97.60   |           |          | \$96.00   |
| b) for demolition work in respect of a Class 2 to Class 9 building (per storey)  |      | \$97.60   |           |          | \$96.00   |
| Application to extend the time during which a building or demolition permit has effect   |      | \$97.60   |           |          | \$96.00   |
| Application for an occupancy permit for a completed building   |      | \$97.60   |           |          | \$96.00   |
| Application of a temporary occupancy permit for an incomplete building   |      | \$97.60   |           |          | \$96.00   |
| Application for modification of an occupancy permit for additional use of a building   |      | \$97.60   |           |          | \$96.00   |
| Application for a replacement occupancy permit for permanent change of the buildings use                                       |      | \$97.60   |           |          | \$96.00   |
| Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision |      | \$10.25 for each strata unit covered by the application but not less than \$102 |           |          | \$10.25 for each strata unit covered by the application but not less than \$102 |
| Application for an occupancy permit for a building in respect of which unauthorised work has been done                         |      | 0.18% of the estimated value of the unauthorised work, but not less than \$92   |           |          | 0.18% of the estimated value of the unauthorised work, but not less than \$92   |
| Application for a building approval certificate for a building in respect of which unauthorised work has been done             |      | 0.38% of the estimated value of the unauthorised work                           |           |          | 0.38% of the estimated value of the unauthorised work                           |

**SHIRE OF MINGENEW**  
**List of Fees and Charges**

|  | Unit                  | 2017/18<br>Total Cost | Net Cost  | GST      | 2016/17<br>Total Cost |
|--|-----------------------|-----------------------|-----------|----------|-----------------------|
| Application to replace an occupancy permit for an existing building  |                       | \$97.60               |           |          | \$96.00               |
| Application for a building approval certificate for an existing building where unauthorised work has not been done |                       | \$97.60               |           |          | \$96.00               |
| Application to extend the time during which an occupancy permit or building approval certificate                   |                       | \$97.60               |           |          | \$96.00               |
| Search Building Fee  |                       |                       |           |          |                       |
| Copy of site plan  |                       | \$6.15                | \$ 5.59   | \$ 0.56  | \$6.00                |
| Copy of building permit plans  |                       | \$11.28               | \$ 10.25  | \$ 1.03  | \$11.00               |
| <b>BUILDING INSPECTION FEE</b>   | <b>per inspection</b> | <b>\$130.00</b>       | \$ 118.18 | \$ 11.82 | \$130.00              |
| <b>SWIMMING POOL INSPECTION FEE</b>  | <b>PA</b>             | <b>\$30.00</b>        |           |          | \$30.00               |
| <b>STANDPIPE WATER (per kl)</b>  |                       |                       |           |          |                       |
| Per 1,000L   |                       | \$8.00                | \$ 8.00   |          | \$1.50                |
| <b>OTHER PROPERTY AND SERVICES</b>   |                       |                       |           |          |                       |
| <b>COMMUNITY BUS HIRE</b>  |                       |                       |           |          |                       |
| <i>Midwest = North Midlands, the City of Greater Geraldton and Shire of Irwin</i>                                  |                       |                       |           |          |                       |
| <b>Category 1 - Mingenew Primary School &amp; Seniors</b>  |                       |                       |           |          |                       |
| Daily Hire Fee   |                       | \$79.00               | \$ 71.81  | \$ 7.18  | \$77.00               |
| Per Kilometre Fee (charged on travel in excess of 250 km's)  |                       | \$0.75                | \$ 0.68   | \$ 0.07  | \$0.73                |
| <b>Category 2 - Community &amp; Sporting Groups and Ratepayers, Mingenew Based Business/Commercial Enterprises</b> |                       |                       |           |          |                       |
| Daily Hire Fee   |                       | \$85.00               | \$ 77.27  | \$ 7.73  | \$83.00               |
| Per Kilometre Fee (charged on travel in excess of 250 km's)  |                       | \$1.59                | \$ 1.44   | \$ 0.14  | \$1.55                |
| <b>Category 3 - Business/Commercial &amp; Private Groups</b>   |                       |                       |           |          |                       |
| Daily Hire Fee   |                       | \$215.00              | \$ 195.45 | \$ 19.55 | \$207.00              |
| Per Kilometre Fee  |                       | \$2.15                | \$ 1.96   | \$ 0.20  | \$2.10                |
|  |                       |                       | \$ -      | \$ -     | \$0.00                |
| <b>Bonds - All Categories</b>  |                       |                       |           |          |                       |
| Vehicle Hire   |                       | \$300.00              | \$ 300.00 | \$ -     | \$400.00              |
| Cleaning   |                       | \$100.00              | \$ -      | \$ -     | \$0.00                |
| <i>Any cleaning required will be charged at \$70 per hour and deducted from the bond.</i>                          |                       |                       |           |          |                       |

**SHIRE OF MINGENEW**  
**List of Fees and Charges**

|  | Unit | 2017/18<br>Total Cost | Net Cost        | GST            | 2016/17<br>Total Cost |
|--|------|-----------------------|-----------------|----------------|-----------------------|
| <b>PLANT HIRE</b>                                |      |                       |                 |                |                       |
| Minimum charge of 1 hour per plant hired         |      |                       |                 |                |                       |
| Rate includes operator                           |      | Per Hour              |                 |                | Per Hour              |
| Grader - Contractor                              |      | \$250.00              | \$ 227.27       | \$ 22.73       | \$250.00              |
| Grader - Ratepayer                               |      | \$200.00              | \$ 181.82       | \$ 18.18       | \$200.00              |
| Backhoe - Contractor                             |      | \$150.00              | \$ 136.36       | \$ 13.64       | \$150.00              |
| Backhoe - Ratepayer                              |      | \$120.00              | \$ 109.09       | \$ 10.91       | \$120.00              |
| Loader - Contractor                              |      | \$200.00              | \$ 181.82       | \$ 18.18       | \$200.00              |
| Loader - Ratepayer                               |      | \$150.00              | \$ 136.36       | \$ 13.64       | \$150.00              |
| Truck & Trailer - Contractor                     |      | \$250.00              | \$ 227.27       | \$ 22.73       | \$250.00              |
| Truck & Trailer - Ratepayer                      |      | \$200.00              | \$ 181.82       | \$ 18.18       | \$200.00              |
| Water Truck - Contractor                         |      | \$160.00              | \$ 145.45       | \$ 14.55       | \$160.00              |
| Water Truck - Ratepayer                          |      | \$140.00              | \$ 127.27       | \$ 12.73       | \$140.00              |
| Tractor & slasher - Ratepayer                    |      | \$150.00              | \$ 136.36       | \$ 13.64       | \$150.00              |
| Tractor & Broom - ratepayer                      |      | \$130.00              | \$ 118.18       | \$ 11.82       | \$130.00              |
| Block slashing (Per block)                       |      | \$75.00               | \$ 68.18        | \$ 6.82        | \$75.00               |
| Rubbered Tyred Roller - Contractor               |      | \$200.00              | \$ 181.82       | \$ 18.18       | \$200.00              |
| Rubbered Tyred Roller - Ratepayer                |      | \$150.00              | \$ 136.36       | \$ 13.64       | \$150.00              |
| Vibratory Roller - Contractor                    |      | \$200.00              | \$ 181.82       | \$ 18.18       | \$200.00              |
| Vibratory Roller - Ratepayer                     |      | \$150.00              | \$ 136.36       | \$ 13.64       | \$150.00              |
| Bobcat   |      | \$100.00              | \$ 90.91        | \$ 9.09        | \$100.00              |
| Small Truck - Contractor                         |      | \$120.00              | \$ 109.09       | \$ 10.91       | \$120.00              |
| Small Truck - Ratepayer                          |      | \$110.00              | \$ 100.00       | \$ 10.00       | \$110.00              |
| Ute with fogger - Not including Chemicals        |      | \$100.00              | \$ 90.91        | \$ 9.09        | \$100.00              |
| <b>LABOURER (per hour)</b>                       |      | <b>\$70.00</b>        | <b>\$ 63.63</b> | <b>\$ 6.36</b> | <b>\$65.00</b>        |
| Penalty rates will apply if overtime is involved |      |                       |                 |                |                       |
| <b>SAND</b>                                      |      |                       |                 |                |                       |
| Flat rate of:                                    |      |                       |                 |                |                       |
| Small Truck (approx. 3 to 4 metres) - per load   |      | \$100.00              | \$ 90.91        | \$ 9.09        | \$80.00               |
| Large Truck (approx 7 metres)                    |      | \$175.00              | \$ 159.09       | \$ 15.91       | \$120.00              |
| Trailer  |      | \$40.00               | \$ 36.36        | \$ 3.64        | \$35.00               |
| <b>GRAVEL</b>                                    |      |                       |                 |                |                       |
| Flat rate of:                                    |      |                       |                 |                |                       |
| Small Truck (approx. 3 to 4 metres) - per load   |      | \$100.00              | \$ 90.91        | \$ 9.09        | \$80.00               |
| Large Truck (approx 7 metres)                    |      | \$175.00              | \$ 159.09       | \$ 15.91       | \$170.00              |
| Trailer  |      | \$40.00               | \$ 36.36        | \$ 3.64        | \$35.00               |
| <b>BLUE METAL</b>                                |      |                       |                 |                |                       |
| Flat rate of:                                    |      |                       |                 |                |                       |
| Small Truck (approx. 3 to 4 metres) - per load   |      | \$200.00              | \$ 181.82       | \$ 18.18       | \$90.00               |
| Large Truck (approx 7 metres)                    |      | \$350.00              | \$ 318.18       | \$ 31.82       | \$350.00              |
| Trailer  |      | \$80.00               | \$ 72.73        | \$ 7.27        | \$35.00               |



**SHIRE OF MINGENEW**  
**List of Fees and Charges**

|   | Unit | 2017/18<br>Total Cost | Net Cost | GST | 2016/17<br>Total Cost |
|---|------|-----------------------|----------|-----|-----------------------|
| <b>Special District Plates</b>          |      |                       |          |     |                       |
| Fees set by the Department of Transport |      |                       |          |     |                       |

# Shire of Mingenew

## Capital & Project Expenditure for the 2017/18 financial year

### By Program

#### Governance

CEO Vehicle Changeovers (3)  
Finance Manager Vehicle Changeovers (2)  
Office PC's  
Shire Office Kitchen  
Council Chambers Table & Chairs

#### Law, Order & Public Safety

Nil

#### Health

Child Care / Playgroup Facility

#### Education & Welfare

Nil

#### Housing

Lot 66 Shenton Street (Martin Whitley) - Solar Panels  
Lot 5 Field Street (Rocky Brennan) - Bathroom Renovations  
15 Field Street - Roof Repairs, Verandah & Carpets  
Lot 89 Victoria Street (Noel Page) - Laundry, Toilet & Painting  
13 Moore Street (Durga Ojha) - Verandah  
Shenton Street 2 Bedroom Unit (Day Care) - Fencing & Landscaping  
King Street Triplex Unit 1 (Ella Budrikis) - Replace & Paint Eaves  
King Street Triplex Unit 2 (Brady Brennan) - Replace & Paint Eaves  
King Street Triplex Unit 3 (Sarah Kempton) - Replace & Paint Eaves  
Lot 34 William Street (Old Silver Chain House) - Bathroom, Carpets & Painting  
Independent Living Units

#### Community Amenities

War Memorial Project / Phillip Street  
Transfer Station

#### Recreation and Culture

Town Hall Refurbishment  
Christmas Lights  
Netball Courts  
Enanty Barn  
Museum  
Old Roads Building  
Old Railway Station  
Recreation Centre Oval Lights  
Recreation Space Area - Bride Street  
Water Tanks & Reticulation for parks and gardens  
Little Well Project

| TOTAL ACQUISITION | Restricted Cash | Restricted R4R | MUNI    | RESERVES |     | Grants Comm | Main Roads | RRG | R2R | MWDC Regional Grants | MWDC Community Chest | Other   | TOTAL FUNDING |
|-------------------|-----------------|----------------|---------|----------|-----|-------------|------------|-----|-----|----------------------|----------------------|---------|---------------|
|                   |                 |                |         | PLANT    | L&B |             |            |     |     |                      |                      |         |               |
| 135,000           |                 |                | 6,000   |          |     |             |            |     |     |                      |                      | 129,000 | 135,000       |
| 86,000            |                 |                | 6,000   |          |     |             |            |     |     |                      |                      | 80,000  | 86,000        |
| 8,000             |                 |                | 8,000   |          |     |             |            |     |     |                      |                      |         | 8,000         |
| 10,000            |                 |                | 10,000  |          |     |             |            |     |     |                      |                      |         | 10,000        |
| 10,000            |                 |                | 10,000  |          |     |             |            |     |     |                      |                      |         | 10,000        |
| 249,000           | 0               | 0              | 40,000  | 0        | 0   | 0           | 0          | 0   | 0   | 0                    | 0                    | 209,000 | 249,000       |
| 0                 |                 |                |         |          |     |             |            |     |     |                      |                      | 0       | 0             |
| 0                 | 0               | 0              | 0       | 0        | 0   | 0           | 0          | 0   | 0   | 0                    | 0                    | 0       | 0             |
| 20,000            |                 |                | 20,000  |          |     |             |            |     |     |                      |                      |         | 20,000        |
| 20,000            | 0               | 0              | 20,000  | 0        | 0   | 0           | 0          | 0   | 0   | 0                    | 0                    | 0       | 20,000        |
| 0                 |                 |                | 0       |          |     |             |            |     |     |                      |                      |         | 0             |
| 0                 | 0               | 0              | 0       | 0        | 0   | 0           | 0          | 0   | 0   | 0                    | 0                    | 0       | 0             |
| 5,000             |                 |                | 5,000   |          |     |             |            |     |     |                      |                      |         | 5,000         |
| 7,500             |                 |                | 7,500   |          |     |             |            |     |     |                      |                      |         | 7,500         |
| 10,000            |                 |                | 10,000  |          |     |             |            |     |     |                      |                      |         | 10,000        |
| 5,000             |                 |                | 5,000   |          |     |             |            |     |     |                      |                      |         | 5,000         |
| 5,000             |                 |                | 5,000   |          |     |             |            |     |     |                      |                      |         | 5,000         |
| 5,000             | 4,000           |                | 5,000   |          |     |             |            |     |     |                      |                      |         | 5,000         |
| 4,000             | 4,000           |                | 0       |          |     |             |            |     |     |                      |                      |         | 4,000         |
| 4,000             | 4,000           |                | 0       |          |     |             |            |     |     |                      |                      |         | 4,000         |
| 4,020             | 4,020           |                | 0       |          |     |             |            |     |     |                      |                      |         | 4,020         |
| 12,000            |                 |                | 12,000  |          |     |             |            |     |     |                      |                      |         | 12,000        |
| 265,000           | 190,073         |                | 74,927  |          |     |             |            |     |     |                      |                      |         | 265,000       |
| 326,520           | 202,093         | 0              | 124,427 | 0        | 0   | 0           | 0          | 0   | 0   | 0                    | 0                    | 0       | 326,520       |
| 0                 |                 |                | 0       |          |     |             |            |     |     |                      |                      |         | 0             |
| 140,000           | 45,000          |                | 90,000  |          |     |             |            |     |     |                      | 5,000                |         | 140,000       |
| 140,000           | 45,000          | 0              | 90,000  | 0        | 0   | 0           | 0          | 0   | 0   | 0                    | 5,000                | 0       | 140,000       |
| 300,000           |                 |                | 3,497   |          |     |             |            |     |     |                      | 86,503               | 210,000 | 300,000       |
| 3,000             |                 |                | 3,000   |          |     |             |            |     |     |                      |                      |         | 3,000         |
| 150,000           |                 |                | 50,000  |          |     |             |            |     |     |                      |                      | 100,000 | 150,000       |
| 10,000            |                 |                | 10,000  |          |     |             |            |     |     |                      |                      |         | 10,000        |
| 25,000            | 13,712          |                | 4,765   |          |     |             |            |     |     |                      | 1,523                | 5,000   | 25,000        |
| 6,200             |                 |                | 6,200   |          |     |             |            |     |     |                      |                      |         | 6,200         |
| 70,000            |                 |                | 35,000  |          |     |             |            |     |     |                      |                      | 35,000  | 70,000        |
| 140,000           | 50,000          |                | 45,000  |          |     |             |            |     |     |                      |                      | 45,000  | 140,000       |
| 100,000           |                 |                | 0       |          |     |             |            |     |     |                      |                      | 100,000 | 100,000       |
| 12,000            |                 |                | 12,000  |          |     |             |            |     |     |                      |                      |         | 12,000        |
| 35,000            | 13,580          |                | 21,420  |          |     |             |            |     |     |                      |                      |         | 35,000        |
| 851,200           | 77,292          | 0              | 190,882 | 0        | 0   | 0           | 0          | 0   | 0   | 0                    | 88,026               | 495,000 | 851,200       |

# Shire of Mingenew

## Capital & Project Expenditure for the 2017/18 financial year

|   | TOTAL ACQUISITION | Restricted Cash | Restricted R4R | MUNI             | RESERVES |          | Grants Comm | Main Roads | RRG            | R2R      | MWDC Regional Grants | MWDC Community Chest | Other            | TOTAL FUNDING    |
|---|-------------------|-----------------|----------------|------------------|----------|----------|-------------|------------|----------------|----------|----------------------|----------------------|------------------|------------------|
|   |                   |                 |                |                  | PLANT    | L&B      |             |            |                |          |                      |                      |                  |                  |
| <b>Transport</b>                          |                   |                 |                |                  |          |          |             |            |                |          |                      |                      |                  |                  |
| Works Supervisor Vehicle x 2              | 86,000            |                 |                | 6,000            |          |          |             |            |                |          |                      |                      | 80,000           | 86,000           |
| Sundry Plant                              | 10,000            |                 |                | 10,000           |          |          |             |            |                |          |                      |                      |                  | 10,000           |
| Portable Traffic Lights                   | 35,000            |                 |                | 35,000           |          |          |             |            |                |          |                      |                      |                  | 35,000           |
| Grader                                    | 345,000           |                 |                | 345,000          |          |          |             |            |                |          |                      |                      |                  | 345,000          |
| Road Broom                                | 25,000            |                 |                | 25,000           |          |          |             |            |                |          |                      |                      |                  | 25,000           |
| Slasher - Golf Club                       | 20,364            |                 |                | 20,364           |          |          |             |            |                |          |                      |                      |                  | 20,364           |
| Regional Road Group - Mingenew Mullewa Rd | 450,000           |                 |                | 150,000          |          |          |             | 300,000    |                |          |                      |                      |                  | 450,000          |
| Regional Road Group - Coalseam Rd         | 323,000           |                 |                | 107,667          |          |          |             | 215,333    |                |          |                      |                      |                  | 323,000          |
| Roads to Recovery - Moorriary Rd          | 121,600           | 104,100         |                | 17,500           |          |          |             |            |                |          |                      |                      |                  | 121,600          |
| Bridge Repairs - Yarragadee Bridge        | 210,000           | 210,000         |                | 0                |          |          |             |            |                |          |                      |                      |                  | 210,000          |
| Road Construction - Own Resources         | 72,500            |                 |                | 72,500           |          |          |             |            |                |          |                      |                      |                  | 72,500           |
|   | <b>1,698,464</b>  | <b>314,100</b>  | <b>0</b>       | <b>789,031</b>   | <b>0</b> | <b>0</b> | <b>0</b>    | <b>0</b>   | <b>515,333</b> | <b>0</b> | <b>0</b>             | <b>0</b>             | <b>80,000</b>    | <b>1,698,464</b> |
| <b>Economic Services</b>                  |                   |                 |                |                  |          |          |             |            |                |          |                      |                      |                  |                  |
| Mingenew Hill Walk Trail                  | 40,000            |                 |                | 40,000           |          |          |             |            |                |          |                      |                      |                  | 40,000           |
| Business Incubator                        | 100,000           |                 |                | 25,000           |          |          |             |            |                |          |                      |                      | 75,000           | 100,000          |
|   | <b>140,000</b>    | <b>0</b>        | <b>0</b>       | <b>65,000</b>    | <b>0</b> | <b>0</b> | <b>0</b>    | <b>0</b>   | <b>0</b>       | <b>0</b> | <b>0</b>             | <b>0</b>             | <b>75,000</b>    | <b>140,000</b>   |
| <b>Other Property and Services</b>        |                   |                 |                |                  |          |          |             |            |                |          |                      |                      |                  |                  |
| Industrial Area Subdivision               | 200,000           |                 |                | 25,000           |          |          |             |            |                |          |                      |                      | 175,000          | 200,000          |
|   | <b>200,000</b>    | <b>0</b>        | <b>0</b>       | <b>25,000</b>    | <b>0</b> | <b>0</b> | <b>0</b>    | <b>0</b>   | <b>0</b>       | <b>0</b> | <b>0</b>             | <b>0</b>             | <b>175,000</b>   | <b>200,000</b>   |
|   | <b>3,625,184</b>  | <b>638,485</b>  | <b>0</b>       | <b>1,344,340</b> | <b>0</b> | <b>0</b> | <b>0</b>    | <b>0</b>   | <b>515,333</b> | <b>0</b> | <b>0</b>             | <b>93,026</b>        | <b>1,034,000</b> | <b>3,625,184</b> |

# Shire of Mingenew

## Road Replacement Program for the 2017/18 financial year

| ROAD   | DESCRIPTION                                | WAGES          | O'HEADS        | POC            | CONTRACT & MATERIALS | TOTAL COST       | MRD              | R2R      | RESTRICTED FUNDS | FAG's (Road)   | OTHER        | MUNI           | TOTAL FUNDING    |
|--|--|----------------|----------------|----------------|----------------------|------------------|------------------|----------|------------------|----------------|--------------|----------------|------------------|
| <b>REGIONAL ROAD GROUP</b>                     |  |                |                |                |                      |                  |                  |          |                  |                |              |                |                  |
| Mingenew Mullewa Road                          | Widen & Reconstruct SLK 15.00 - SLK 18.58  | 55,933         | 44,747         | 107,450        | 241,870              | 450,000          | 300,000          |          |                  | 74,542         |              | 75,458         | 450,000          |
| Coalseam Road                                  | Widen & Reconstruct SLK 14.80 - SLK 17.80  | 31,600         | 25,280         | 68,650         | 197,470              | 323,000          | 215,333          |          |                  |                |              | 107,667        | 323,000          |
|  |  | <b>87,533</b>  | <b>70,027</b>  | <b>176,100</b> | <b>439,340</b>       | <b>773,000</b>   | <b>515,333</b>   | <b>0</b> | <b>0</b>         | <b>74,542</b>  | <b>0</b>     | <b>183,125</b> | <b>773,000</b>   |
| <b>FEDERAL BLACK SPOT</b>                      |  |                |                |                |                      |                  |                  |          |                  |                |              |                |                  |
| Nil  |  | 0              | 0              | 0              | 0                    | 0                | 0                | 0        | 0                | 0              | 0            | 0              | 0                |
|  |  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>             | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>0</b>         | <b>0</b>       | <b>0</b>     | <b>0</b>       | <b>0</b>         |
| <b>STATE BLACK SPOT</b>                        |  |                |                |                |                      |                  |                  |          |                  |                |              |                |                  |
| Nil  |  | 0              | 0              | 0              | 0                    | 0                | 0                | 0        | 0                | 0              | 0            | 0              | 0                |
|  |  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>             | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>0</b>         | <b>0</b>       | <b>0</b>     | <b>0</b>       | <b>0</b>         |
| <b>ROADS TO RECOVERY</b>                       |  |                |                |                |                      |                  |                  |          |                  |                |              |                |                  |
| Mooriary Rd                                    | Gravel Sheeting - SLK 9.00 - SLK 16.16     | 21,333         | 17,067         | 38,200         | 45,000               | 121,600          |                  |          | 104,100          |                |              | 17,500         | 121,600          |
|  |  | <b>21,333</b>  | <b>17,067</b>  | <b>38,200</b>  | <b>45,000</b>        | <b>121,600</b>   | <b>0</b>         | <b>0</b> | <b>104,100</b>   | <b>0</b>       | <b>0</b>     | <b>17,500</b>  | <b>121,600</b>   |
| <b>BRIDGE CONSTRUCTION</b>                     |  |                |                |                |                      |                  |                  |          |                  |                |              |                |                  |
| Nil  |  | 0              | 0              | 0              | 0                    | 0                | 0                | 0        | 0                | 0              | 0            | 0              | 0                |
|  |  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>             | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>0</b>         | <b>0</b>       | <b>0</b>     | <b>0</b>       | <b>0</b>         |
| <b>SPECIAL PROJECTS</b>                        |  |                |                |                |                      |                  |                  |          |                  |                |              |                |                  |
| Phillip Street / War Memorial                  | Reconstruct entrance & intall parking bays | 0              | 0              | 0              | 0                    | 0                | 0                | 0        | 0                | 0              | 0            | 0              | 0                |
|  |  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>             | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>0</b>         | <b>0</b>       | <b>0</b>     | <b>0</b>       | <b>0</b>         |
| <b>FLOOD DAMAGE</b>                            |  |                |                |                |                      |                  |                  |          |                  |                |              |                |                  |
| Coalseam Road                                  |  | 13,167         | 10,533         | 26,175         | 7,976                | 57,851           | 57,851           |          |                  |                |              | 3,051          | 60,902           |
| Colgate Road                                   |  | 13,967         | 11,173         | 29,375         | 62,400               | 116,915          | 116,915          |          |                  |                |              | 6,166          | 123,081          |
| Enokurra Road                                  |  | 13,533         | 10,827         | 20,835         | 29,734               | 74,929           | 74,929           |          |                  |                |              | 3,952          | 78,880           |
| Manarra Road                                   |  | 30,900         | 24,720         | 44,135         | 19,501               | 119,256          | 119,256          |          |                  |                |              | 6,290          | 125,546          |
| Michael Road                                   |  | 33,800         | 27,040         | 56,400         | 25,333               | 142,573          | 142,573          |          |                  |                |              | 7,519          | 150,092          |
| Mingenew Mullewa Road                          |  | 16,167         | 12,933         | 29,125         | 7,984                | 66,209           | 66,209           |          |                  |                |              | 3,492          | 69,701           |
| Mt Scratch Road                                |  | 47,633         | 38,107         | 67,205         | 16,450               | 169,395          | 169,395          |          |                  |                |              | 8,934          | 178,329          |
| Mungaterra Road                                |  | 10,367         | 8,293          | 16,365         | 3,000                | 38,025           | 38,025           |          |                  |                |              | 2,005          | 40,030           |
| Nanekine Road                                  |  | 3,667          | 2,933          | 6,110          | 1,000                | 13,710           | 13,710           |          |                  |                |              | 723            | 14,433           |
| Pintharuka West Road                           |  | 39,633         | 31,707         | 60,475         | 10,000               | 141,815          | 141,815          |          |                  |                |              | 7,479          | 149,294          |
| Switchback Road                                |  | 77,707         | 76,190         | 96,185         | 878,200              | 1,128,282        | 973,282          |          |                  |                |              | 59,505         | 1,032,787        |
| Telara Road                                    |  | 16,833         | 13,467         | 29,350         | 7,984                | 67,634           | 67,634           |          |                  |                |              | 3,567          | 71,201           |
| Wick Road                                      |  | 39,933         | 31,947         | 67,485         | 372,450              | 511,815          | 511,815          |          |                  |                |              | 26,993         | 538,808          |
| Yandanooka Melara Road                         |  | 39,267         | 31,413         | 67,790         | 24,417               | 162,887          | 162,887          |          |                  |                |              | 8,591          | 171,477          |
| Yandanooka Morawa Road                         |  | 6,500          | 5,200          | 11,540         | 2,000                | 25,240           | 25,240           |          |                  |                |              | 1,331          | 26,571           |
| Yandanooka North East Road                     |  | 767            | 613            | 1,155          | 0                    | 2,535            | 2,535            |          |                  |                |              | 134            | 2,669            |
| Yarragadee West Road                           |  | 10,800         | 8,640          | 19,825         | 4,000                | 43,265           | 43,265           |          |                  |                |              | 2,282          | 45,547           |
| Mingenew South Road                            |  | 5,300          | 4,240          | 9,375          | 1,500                | 20,415           | 20,415           |          |                  |                |              | 1,077          | 21,492           |
| Depot Hill Road                                |  | 8,300          | 6,640          | 18,275         | 3,000                | 36,215           | 36,215           |          |                  |                |              | 1,910          | 38,125           |
|  |  | <b>428,240</b> | <b>356,617</b> | <b>677,180</b> | <b>1,476,928</b>     | <b>2,938,965</b> | <b>2,783,965</b> | <b>0</b> | <b>0</b>         | <b>0</b>       | <b>0</b>     | <b>155,000</b> | <b>2,938,965</b> |
| <b>PRIVATE WORKS</b>                           |  |                |                |                |                      |                  |                  |          |                  |                |              |                |                  |
| Various  |  | 1,000          | 800            | 1,650          | 0                    | 3,450            |                  |          |                  |                | 3,450        |                | 3,450            |
|  |  | <b>1,000</b>   | <b>800</b>     | <b>1,650</b>   | <b>0</b>             | <b>3,450</b>     | <b>0</b>         | <b>0</b> | <b>0</b>         | <b>0</b>       | <b>3,450</b> | <b>0</b>       | <b>3,450</b>     |
| <b>ROAD MAINTENANCE</b>                        |  |                |                |                |                      |                  |                  |          |                  |                |              |                |                  |
| Gravel Sheeting                                | Nil  | 0              | 0              | 0              | 0                    | 0                |                  |          |                  |                |              |                | 0                |
| Gravel Patching                                | Various Roads                              | 20,833         | 16,667         | 27,325         | 7,675                | 72,500           | 22,420           |          | 50,080           |                |              |                | 72,500           |
| Maintenance Grading                            | Various Roads                              | 10,000         | 8,000          | 24,000         | 0                    | 42,000           | 12,988           |          | 29,012           |                |              |                | 42,000           |
| Rural Road Maintenance                         | Various Roads                              | 8,667          | 6,933          | 3,550          | 850                  | 20,000           | 6,185            |          | 13,815           |                |              |                | 20,000           |
|  |  | <b>39,500</b>  | <b>31,600</b>  | <b>54,875</b>  | <b>8,525</b>         | <b>134,500</b>   | <b>41,593</b>    | <b>0</b> | <b>0</b>         | <b>92,907</b>  | <b>0</b>     | <b>0</b>       | <b>134,500</b>   |
| Page 92 of 145                                 |  |                |                |                |                      |                  |                  |          |                  |                |              |                |                  |
| <b>TOTAL 2017/18 ROAD CONSTRUCTION PROGRAM</b> |  |                |                |                |                      |                  |                  |          |                  |                |              |                |                  |
|  |  | <b>577,607</b> | <b>476,110</b> | <b>948,005</b> | <b>1,969,793</b>     | <b>3,971,515</b> | <b>3,340,891</b> | <b>0</b> | <b>104,100</b>   | <b>167,449</b> | <b>3,450</b> | <b>355,625</b> | <b>3,971,515</b> |



# Shire of Mingenew

## 10 Year Plant Replacement Program

| Plant No.                    | Year | Description                     | Km's / Hrs<br>30 June 2017 | Cycle   | 2017/18     | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 |
|------------------------------|------|---------------------------------|----------------------------|---------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>PLANT &amp; EQUIPMENT</b> |      |                                 |                            |         |             |         |         |         |         |         |         |         |         |         |
| PMI541                       | 2010 | Caterpillar 12M Grader          | MI 541                     | 7,007   | 10 Years    |         |         | 250,000 |         |         |         |         |         |         |
| PG572                        | 2006 | Caterpillar 120H Grader         | MI 572                     | 15,747  | 10 Years    | 300,000 |         |         |         |         |         |         |         |         |
| P0623                        | 2011 | Caterpillar Semi Truck          | MI 027                     | 218,171 | 7-10 Years  |         | 100,000 |         |         |         |         |         |         |         |
| P0625                        | 2011 | Caterpillar Semi Truck          | MI 028                     | 178,555 | 7-10 Years  |         |         | 100,000 |         |         |         |         |         |         |
| PMI255                       | 1999 | ISUZU 15000L Water Truck        | MI 255                     | 340,131 | 10-20 Years |         |         |         |         |         |         |         | 50,000  |         |
| P0627                        | 2012 | Side Tipper Trailer             | MI 422                     |         | 10 Years    |         |         |         |         | 70,000  |         |         |         |         |
| P1THQ579                     | 2007 | Side Tipper Trailer             | 1THQ579                    |         | 10 Years    |         | 60,000  |         |         |         |         |         |         |         |
| P473                         | 2006 | Volvo L70E Loader               | MI 473                     | 8,517   | 10 Years    |         |         | 120,000 |         |         |         |         |         |         |
| PMI262                       | 2010 | JCB Backhoe Loader              | MI 262                     | 3,913   | 10 Years    |         |         |         | 120,000 |         |         |         |         |         |
| P196C                        | 2003 | Case JX65 Tractor               | MI 196                     | 3,506   | 10 Years    |         | 60,000  |         |         |         |         |         |         |         |
| P461                         | 2005 | Case JX60 Tractor               | MI 461                     | 2,965   | 10 Years    |         |         |         | 60,000  |         |         |         |         |         |
| P1128                        | 2008 | Bomag Rubber Roller             | MI 112                     | 3,691   | 10-15 Years |         |         |         |         |         | 100,000 |         |         |         |
| P0528                        | 2013 | Caterpillar Steel Roller        | MI 528                     | 1,012   | 10 Years    |         |         |         |         |         |         | 125,000 |         |         |
| P4650                        | 2008 | Caterpillar Skid Steer Loader   | MI 4650                    | 1,489   | 10-15 Years |         |         |         |         |         | 50,000  |         |         |         |
| P0645                        | 2012 | Water Tanker                    | MI 3470                    |         | 15 Years    |         |         |         |         |         |         |         |         | 30,000  |
| PRBBROOM                     | 1988 | Sewell Road Broom               |                            |         | 20 Years    | 20,000  |         |         |         |         |         |         |         |         |
| <b>MOTOR VEHICLES</b>        |      |                                 |                            |         |             |         |         |         |         |         |         |         |         |         |
| P0674                        | 2017 | Holden Caprice Sedan            | 1 MI                       | 6,533   | Yearly      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   |
| P0675                        | 2017 | Mitsubishi Pajero Sports        | MI 108                     | 322     | Yearly      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   |
| P0676                        | 2017 | Mitsubishi Pajero Sports        | MI 177                     | 355     | Yearly      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   |
| P125F                        | 2007 | Mitsubishi Fuso Canter          | MI 125                     | 126,362 | 10 Years    |         |         | 65,000  |         |         |         |         |         |         |
| P0591                        | 2008 | Mitsubishi Canter Crew Cab      | MI 029                     | 186,845 | 10 Years    |         | 45,000  |         |         |         |         |         |         |         |
| P0626                        | 2011 | Mitsubishi Triton 4x2 Utility   | MI 372                     | 79,849  | 5-7 Years   |         |         | 25,000  |         |         |         |         |         | 25,000  |
| P0633                        | 2012 | Mitsubishi Triton 4x2 Utility   | MI 283                     | 62,939  | 5-7 Years   |         |         | 25,000  |         |         |         |         |         | 25,000  |
| P0634                        | 2012 | Mitsubishi Triton 4x2 Utility   | MI 278                     | 51,612  | 5-7 Years   |         |         | 25,000  |         |         |         |         |         | 25,000  |
| PSID                         | 2009 | Triton 4x2 Utility              | MI 599                     | 98,171  | 5-7 Years   |         |         | 25,000  |         |         |         |         |         | 25,000  |
| P0635                        | 2012 | Mitsubishi Fuso Community Bus   | 003 MI                     | 26,657  | 10-15 Years |         |         |         |         |         |         |         |         |         |
| <b>MISCELLANEOUS PLANT</b>   |      |                                 |                            |         |             |         |         |         |         |         |         |         |         |         |
| P4541                        | 2011 | Toro Ride on Mower              | MI 4541                    |         | Retain      |         |         |         |         |         |         |         |         |         |
| P4541                        | 2016 | Panther Flail Mower             |                            |         | 7-10 Years  |         |         |         |         |         |         |         | 25,000  |         |
| P1109                        | 2014 | Bowling Green Mower             |                            |         | 5-7 Years   |         |         | 5,000   |         |         |         |         |         |         |
| P1111                        | 2011 | Billy Goat Road/Footpath Vacuum |                            |         | 5-7 Years   | 5,000   |         |         |         |         |         |         |         |         |
| P1TKU067                     | 2009 | Polmac Custom Made Trailer      | 1TKU067                    |         | 10-20 Years |         |         |         | 5,000   |         |         |         |         |         |
| P0661                        | 2014 | Vehicle Carrying Trailer        | MI 3497                    |         | 10-20 Years |         |         |         | 5,000   |         |         |         |         |         |
| P3134                        | 1984 | Mower Trailer                   | MI 3524                    |         | 10-20 Years |         |         |         | 5,000   |         |         |         |         |         |
| P3170                        | 1994 | Tandem Axle Trailer             | MI 3524                    |         | 10-20 Years |         |         |         | 5,000   |         |         |         |         |         |
| P3093                        | 1987 | Tandem Axle Trailer             | MI 3093                    |         | 10-20 Years |         |         |         | 5,000   |         |         |         |         |         |
| P3110                        | 1989 | Box Trailer                     | MI 3110                    |         | 10-20 Years |         |         |         | 5,000   |         |         |         |         |         |
| P3183                        | 1995 | Box Trailer                     | MI 3183                    |         | 10-20 Years |         |         |         | 5,000   |         |         |         |         |         |
| PMI3349                      | 1996 | Papas Bxotop Trailer            | MI 3349                    |         | 10-20 Years |         |         |         | 5,000   |         |         |         |         |         |
| P624                         | 1996 | Mobile Cool Room                | 9RC 624                    |         | 10-20 Years |         |         |         |         | 30,000  |         |         |         |         |
| P0643                        | 2012 | Single Drum Vibrating Roller    |                            |         | Retain      |         |         |         |         |         |         |         |         |         |
| P0649                        | 2013 | Super Spreader (Second Hand)    |                            |         | Retain      |         |         |         |         |         |         |         |         |         |
| PSLASH                       | 2004 | Backhoe Slasher Attachment      |                            |         | Retain      |         |         |         |         |         |         |         |         |         |
| <b>MISCELLANEOUS</b>         |      |                                 |                            |         |             |         |         |         |         |         |         |         |         |         |
| P0662                        | 2014 | Isuzu Fire Tender               | MI 384                     | 1,203   | DFES        |         |         |         |         |         |         |         |         |         |
| P0648                        | 2013 | Toyota Landcruiser Fast Attack  | 1ECT 827                   |         | DFES        |         |         |         |         |         |         |         |         |         |

**TOTAL** **40,000    280,000    285,000    135,000    235,000    115,000    165,000    140,000    90,000    145,000**

**PLANT REPLACEMENT RESERVE**

|   |                |               |              |               |               |                |                |                |                |                |
|---|----------------|---------------|--------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                         | 148,056        | 114,757       | 37,626       | 3,567         | 68,656        | 35,373         | 121,257        | 159,288        | 223,271        | 238,852        |
| Annual Purchases                        | (40,000)       | (280,000)     | (285,000)    | (135,000)     | (235,000)     | (115,000)      | (165,000)      | (140,000)      | (90,000)       | (145,000)      |
| Transfers to Reserves                   | 3,000          | 200,000       | 250,000      | 200,000       | 200,000       | 200,000        | 200,000        | 200,000        | 100,000        | 200,000        |
| Transfers from Reserves                 | 0              | 0             | 0            | 0             | 0             | 0              | 0              | 0              | 0              | 0              |
| Interest on Investments (based on 2.5%) | 3,701          | 2,869         | 941          | 89            | 1,716         | 884            | 3,031          | 3,982          | 5,582          | 5,971          |
| <b>BALANCE OF RESERVE FUNDS</b>         | <b>114,757</b> | <b>93,626</b> | <b>3,567</b> | <b>68,656</b> | <b>35,373</b> | <b>121,257</b> | <b>159,288</b> | <b>223,271</b> | <b>238,852</b> | <b>299,824</b> |

**9.2.2 FINANCIAL STATEMENTS FOR PERIOD ENDING 31 JULY 2017**

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0304  
**Date:** 9 August 2017  
**Author:** Durga Ojha, Manager of Finance  
**Senior Officer:** Martin Whitely, Chief Executive Officer

**Summary**

This report recommends that the Monthly Statement of Financial Activity report for the period ending 31 July 2017 is presented to Council for adoption.

**Attachment**

Finance Report for period ending 31 July 2017

**Background**

The Monthly Financial Report to 31 July 2017 is prepared in accordance with the requirements of the Local Government Act and the Local Government (Financial Management) Regulations and includes the following:

- Statement of Financial Activity by Nature & Type
- Statement of Financial Activity by Program
- Statement of Capital Acquisitions and Capital Funding
- Explanation of Material Variances
- Net Current Funding Position
- Cash and Investments
- Budget Amendments
- Receivables
- Cash Backed Reserves
- Capital Disposals
- Rating Information
- Information on Borrowings
- Grants & Contributions
- Trust

**Comment**

| <b>SUMMARY OF FUNDS – SHIRE OF MINGENEW</b>     |           |
|---|-----------|
| Municipal Fund                                  | \$602,743 |
| Restricted Funds (3 Month Term Deposit @ 2.45%) | \$750,000 |
| Restricted Funds                                | \$18,651  |
| Trust Fund                                      | \$98,106  |
| Reserve fund (6 Month Term Deposit) @2.55%      | \$396,475 |

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. The following remains outstanding as at 31 July 2017:

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 14 August 2017

|        | <b>Current</b> | <b>30+ Days</b> | <b>60+ Days</b> | <b>90+ Days</b> | <b>TOTAL</b> |
|--------|----------------|-----------------|-----------------|-----------------|--------------|
| Amount | 1,651          | 0               | 190             | 59,761          | 61,602       |

Rates Outstanding at 31 July 2017 were:

|              | <b>Current</b> | <b>TOTAL</b>  |
|--------------|----------------|---------------|
| Rates        | 67,470         | 67,470        |
| Rubbish      | 5,600          | 5,600         |
| ESL          | 377            | 377           |
| <b>TOTAL</b> | <b>73,447</b>  | <b>73,447</b> |

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2017/18 financial year.

**Consultation**

Chief Executive Officer

**Statutory Environment**

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

**committed assets** means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
  - (b) budget estimates to the end of the month to which the statement relates; and
  - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
  - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
  - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
  - (b) an explanation of each of the material variances referred to in sub regulation (1)(d); and
  - (c) such other supporting information as is considered relevant by the local government.

- (3) The information in a statement of financial activity may be shown —
  - (a) according to nature and type classification; or
  - (b) by program; or
  - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —
  - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

**Policy Implications**

Nil

**Financial Implications**

Financial implications are outlined in comments.

**Strategic Implications**

Nil

**Voting Requirements**

Simple Majority

|  |
|--|
| <b>OFFICER RECOMMENDATION – ITEM 9.2.2</b> |
|--|

**That the Monthly Statement of Financial Activity for the period 1 July 2017 to 31 July 2017 be received.**



**SHIRE OF MINGENEW**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31 July 2017**

**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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## Report Purpose

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

## Overview

Summary reports and graphical progressive graphs are provided on page 3, 4 and 5.  
No matters of significance are noted.

## Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 July 2017 of \$1,366,427.

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

## Preparation

Prepared by: Durga Ojha

Reviewed by: Martin Whitely

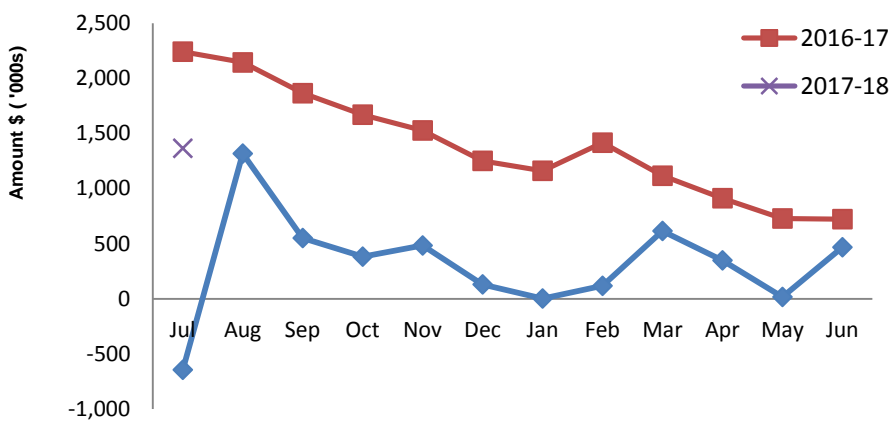
Date prepared: 9/08/2017

# Shire of Mingenew

## Monthly Summary Information

For the Period Ended 31 July 2017

**Liquidity Over the Year (Refer Note 3)**



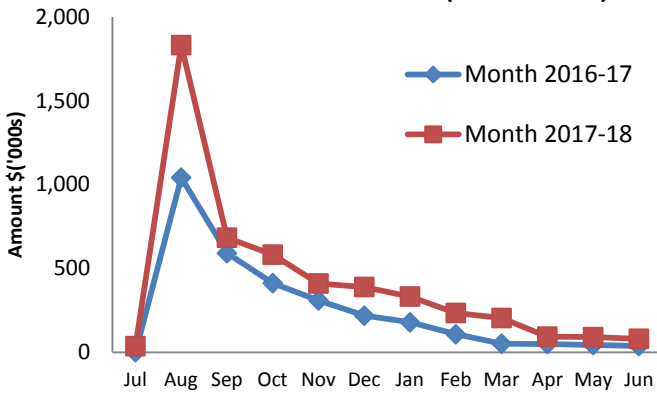
**Cash and Cash Equivalents  
as at period end**

|              |              |
|--------------|--------------|
| Unrestricted | \$ 773,616   |
| Restricted   | \$ 994,553   |
|              | \$ 1,768,169 |

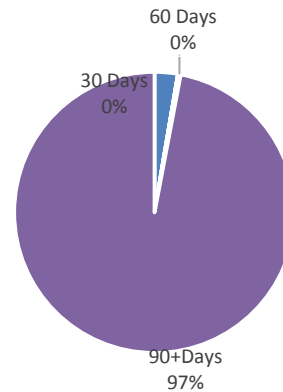
**Receivables**

|       |            |
|-------|------------|
| Rates | \$ 76,146  |
| Other | \$ 61,602  |
|       | \$ 137,748 |

**Rates Receivable (Refer Note 6)**



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

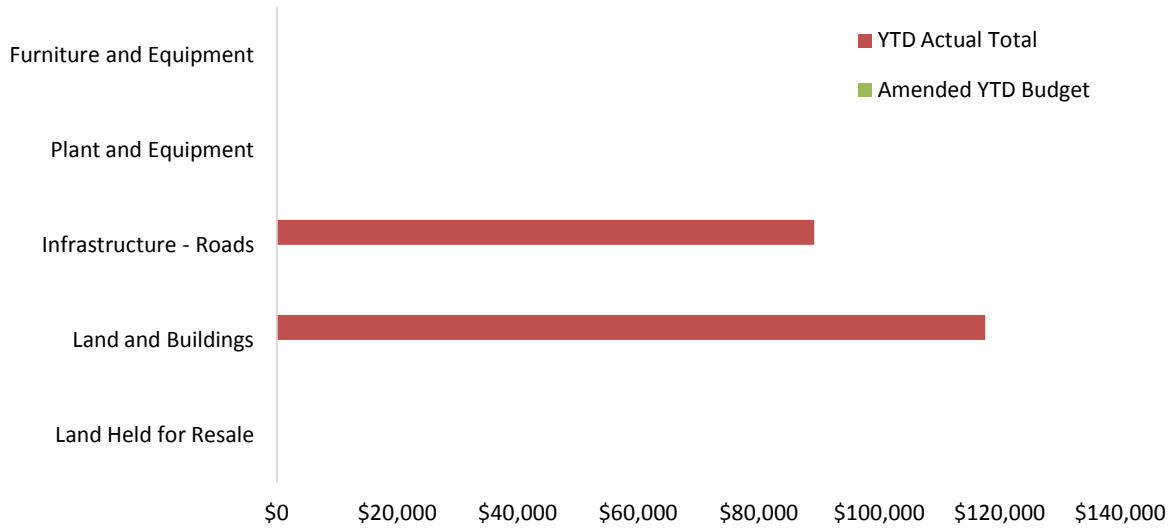


**Comments**

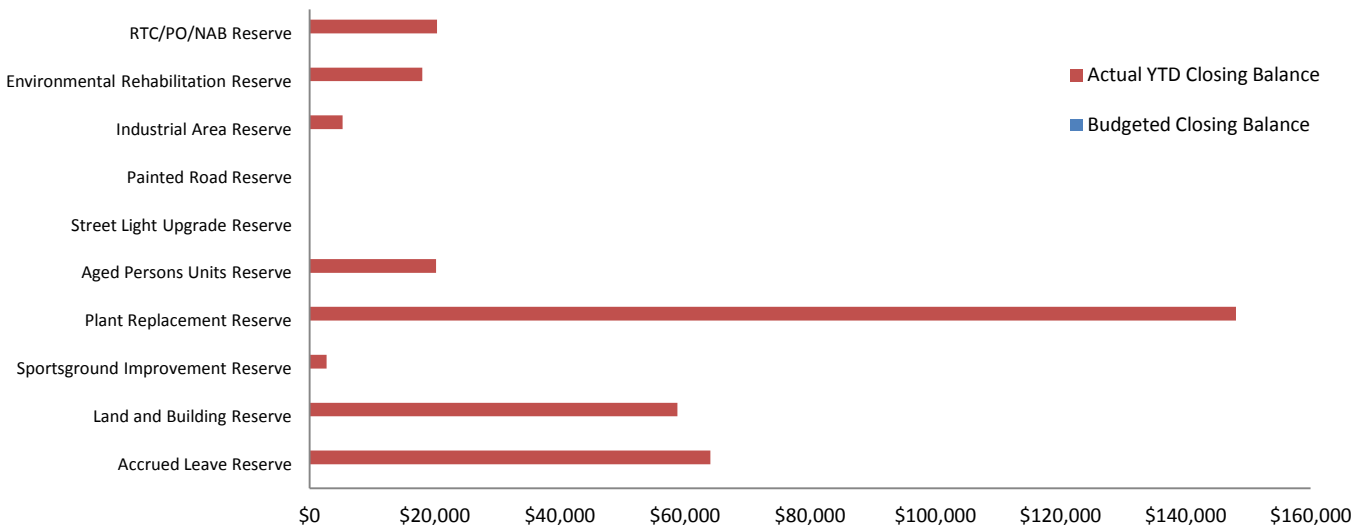
This information is to be read in conjunction with the accompanying Financial Statements and notes.

**Shire of Mingenew**  
**Monthly Summary Information**  
For the Period Ended 31 July 2017

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



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



**Comments**

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

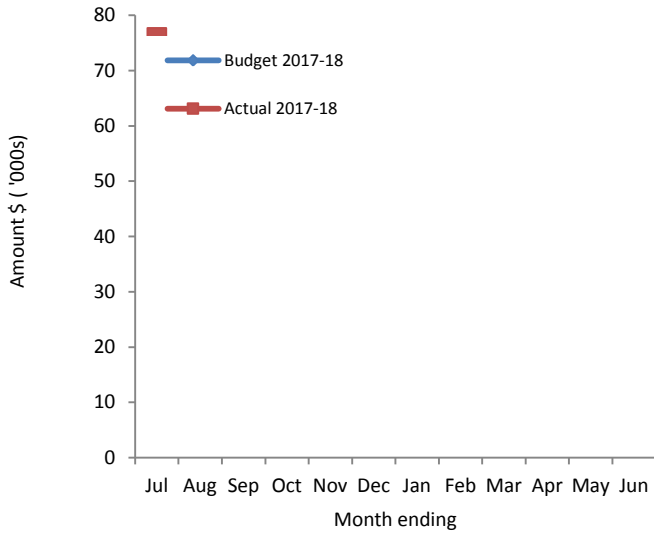
# Shire of Mingenew

## Monthly Summary Information

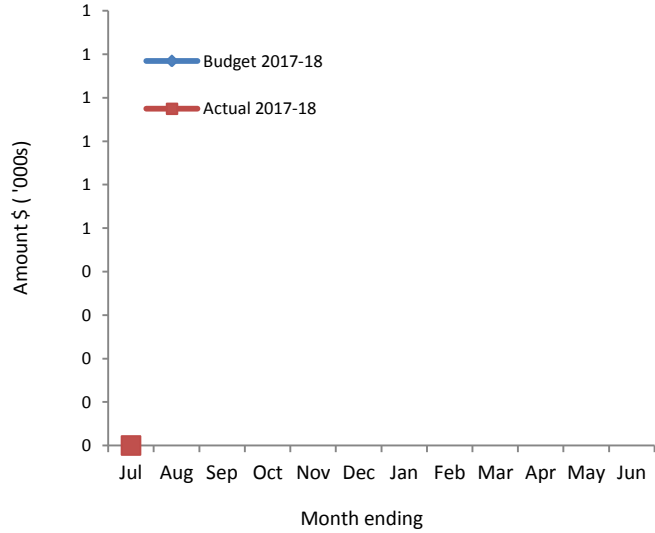
For the Period Ended 31 July 2017

### Revenues

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

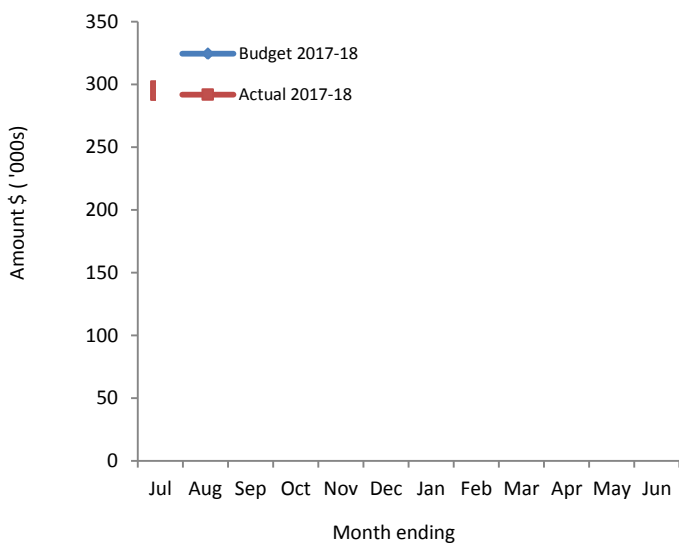


**Budget Capital Revenue -v- Actual (Refer Note 2)**

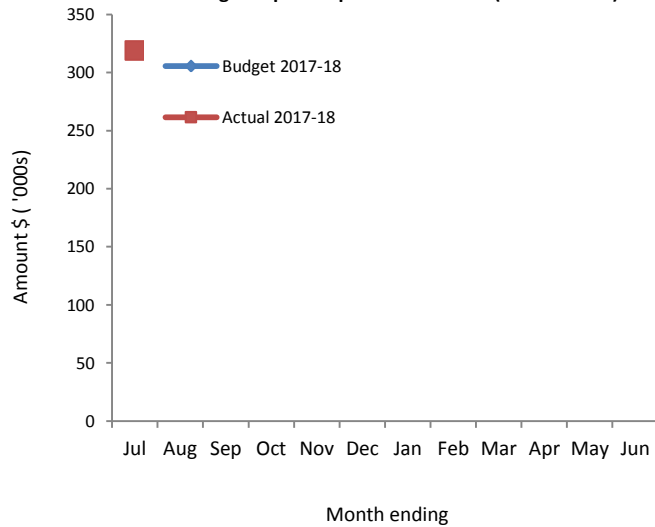


### Expenditure

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



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



### Comments

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

**SHIRE OF MINGENEW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 July 2017**

|  | Note | 2017/18<br>Original<br>Budget<br>(a) | 2017/18<br>YTD<br>Budget<br>(a) | 2017/18<br>YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) | Var. |
|--|------|--------------------------------------|---------------------------------|---------------------------------|--------------------|-----------------------|------|
| <b>Operating Revenues</b>                    |      | \$                                   | \$                              | \$                              | \$                 | %                     |      |
| General Purpose Funding                      |      |                                      |                                 | 2,227                           | 2,227              |                       |      |
| Governance                                   |      |                                      |                                 | 1,495                           | 1,495              |                       |      |
| Law, Order and Public Safety                 |      |                                      |                                 | 111                             | 111                |                       |      |
| Health                                       |      |                                      |                                 | 0                               | 0                  |                       |      |
| Education and Welfare                        |      |                                      |                                 | 0                               | 0                  |                       |      |
| Housing                                      |      |                                      |                                 | 7,658                           | 7,658              |                       |      |
| Community Amenities                          |      |                                      |                                 | 472                             | 472                |                       |      |
| Recreation and Culture                       |      |                                      |                                 | 75                              | 75                 |                       |      |
| Transport                                    |      |                                      |                                 | 59,312                          | 59,312             |                       | ▲    |
| Economic Services                            |      |                                      |                                 | 650                             | 650                |                       |      |
| Other Property and Services                  |      |                                      |                                 | 4,417                           | 4,417              |                       |      |
| <b>Total Operating Revenue</b>               |      |                                      |                                 | <b>76,417</b>                   | <b>74,190</b>      |                       | ▲    |
| <b>Operating Expense</b>                     |      |                                      |                                 |                                 |                    |                       |      |
| General Purpose Funding                      |      |                                      |                                 | (3,043)                         | (3,043)            |                       |      |
| Governance                                   |      |                                      |                                 | (28,648)                        | (28,648)           |                       | ▼    |
| Law, Order and Public Safety                 |      |                                      |                                 | (3,213)                         | (3,213)            |                       |      |
| Health                                       |      |                                      |                                 | (1,466)                         | (1,466)            |                       |      |
| Education and Welfare                        |      |                                      |                                 | (4,092)                         | (4,092)            |                       |      |
| Housing                                      |      |                                      |                                 | (10,349)                        | (10,349)           |                       | ▼    |
| Community Amenities                          |      |                                      |                                 | (7,867)                         | (7,867)            |                       |      |
| Recreation and Culture                       |      |                                      |                                 | (62,635)                        | (62,635)           |                       | ▼    |
| Transport                                    |      |                                      |                                 | (227,262)                       | (227,262)          |                       |      |
| Economic Services                            |      |                                      |                                 | (14,684)                        | (14,684)           |                       | ▼    |
| Other Property and Services                  |      |                                      |                                 | 68,257                          | 68,257             |                       | ▲    |
| <b>Total Operating Expenditure</b>           |      |                                      |                                 | <b>(295,001)</b>                | <b>(295,001)</b>   |                       | ▼    |
| <b>Funding Balance Adjustments</b>           |      |                                      |                                 |                                 |                    |                       |      |
| Add back Depreciation                        |      |                                      |                                 | 182,522                         | 182,522            |                       | ▲    |
| Adjust (Profit)/Loss on Asset Disposal       | 8    |                                      |                                 | 0                               | 0                  |                       |      |
| Adjust Provisions and Accruals               |      |                                      |                                 | 0                               | 0                  |                       |      |
| <b>Net Cash from Operations</b>              |      |                                      |                                 | <b>(36,062)</b>                 | <b>(38,289)</b>    |                       |      |
| <b>Capital Revenues</b>                      |      |                                      |                                 |                                 |                    |                       |      |
| Grants, Subsidies and Contributions          | 11   |                                      |                                 | 0                               | 0                  |                       |      |
| Proceeds from Disposal of Assets             | 8    |                                      |                                 | 0                               | 0                  |                       |      |
| <b>Total Capital Revenues</b>                |      |                                      |                                 | <b>0</b>                        | <b>0</b>           |                       |      |
| <b>Capital Expenses</b>                      |      |                                      |                                 |                                 |                    |                       |      |
| Land Held for Resale                         | 13   |                                      |                                 | 0                               | 0                  |                       |      |
| Land and Buildings                           | 13   |                                      |                                 | (117,634)                       | (117,634)          |                       | ▼    |
| Infrastructure - Roads                       | 13   |                                      |                                 | (89,244)                        | (89,244)           |                       | ▼    |
| Infrastructure - Other                       |      |                                      |                                 | (112,855)                       |                    |                       |      |
| Plant and Equipment                          | 13   |                                      |                                 | 0                               | 0                  |                       |      |
| Furniture and Equipment                      | 13   |                                      |                                 | 0                               | 0                  |                       |      |
| <b>Total Capital Expenditure</b>             |      |                                      |                                 | <b>(319,733)</b>                | <b>(206,878)</b>   |                       |      |
| <b>Net Cash from Capital Activities</b>      |      |                                      |                                 | <b>(319,733)</b>                | <b>(206,878)</b>   |                       |      |
| <b>Financing</b>                             |      |                                      |                                 |                                 |                    |                       |      |
| Transfer from Reserves                       | 7    |                                      |                                 | 0                               | 0                  |                       |      |
| Advances to Community Groups                 |      |                                      |                                 | 0                               | 0                  |                       |      |
| Repayment of Debentures                      | 10   |                                      |                                 | 0                               | 0                  |                       |      |
| Transfer to Reserves                         | 7    |                                      |                                 | 0                               | 0                  |                       |      |
| <b>Net Cash from Financing Activities</b>    |      |                                      |                                 | <b>0</b>                        | <b>0</b>           |                       |      |
| <b>Net Operations, Capital and Financing</b> |      |                                      |                                 | <b>(355,796)</b>                | <b>(245,167)</b>   |                       |      |
| <b>Opening Funding Surplus(Deficit)</b>      | 3    |                                      |                                 | <b>1,722,223</b>                | <b>1,722,223</b>   |                       | ▲    |
| <b>Closing Funding Surplus(Deficit)</b>      | 3    |                                      |                                 | <b>1,366,427</b>                | <b>1,477,055</b>   |                       |      |

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

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

**SHIRE OF MINGENEW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 July 2017**

|   | Note | 2017/18<br>Original<br>Budget<br>(a) | 2017/18<br>YTD<br>Budget<br>(a) | 2017/18<br>YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) |   |
|---|------|--------------------------------------|---------------------------------|---------------------------------|--------------------|-----------------------|---|
| <b>Operating Revenues</b>                     |      | \$                                   | \$                              | \$                              | \$                 | %                     |   |
| Rates   | 9    |                                      |                                 | 0                               | 0                  |                       |   |
| Operating Grants, Subsidies and Contributions | 11   |                                      |                                 | 2,761                           | 2,761              |                       |   |
| Fees and Charges                              |      |                                      |                                 | 10,900                          | 10,900             |                       | ▲ |
| Service Charges                               |      |                                      |                                 | 0                               | 0                  |                       |   |
| Interest Earnings                             |      |                                      |                                 | 2,178                           | 2,178              |                       |   |
| Other Revenue                                 |      |                                      |                                 | 60,578                          | 60,578             |                       | ▲ |
| Profit on Disposal of Assets                  | 8    |                                      |                                 | 0                               | 0                  |                       |   |
| <b>Total Operating Revenue</b>                |      |                                      |                                 | <b>76,417</b>                   | <b>76,417</b>      |                       | p |
| <b>Operating Expense</b>                      |      |                                      |                                 |                                 |                    |                       |   |
| Employee Costs                                |      |                                      |                                 | (36,969)                        | (36,969)           |                       | ▼ |
| Materials and Contracts                       |      |                                      |                                 | (12,637)                        | (12,637)           |                       | ▼ |
| Utility Charges                               |      |                                      |                                 | (1,025)                         | (1,025)            |                       |   |
| Depreciation on Non-Current Assets            |      |                                      |                                 | (182,522)                       | (182,522)          |                       | ▼ |
| Interest Expenses                             |      |                                      |                                 | (2,640)                         | (2,640)            |                       |   |
| Insurance Expenses                            |      |                                      |                                 | 0                               | 0                  |                       |   |
| Other Expenditure                             |      |                                      |                                 | (59,207)                        | (59,207)           |                       | ▼ |
| Loss on Disposal of Assets                    | 8    |                                      |                                 | 0                               | 0                  |                       |   |
| <b>Total Operating Expenditure</b>            |      |                                      |                                 | <b>(295,001)</b>                | <b>(295,001)</b>   |                       | q |
| <b>Funding Balance Adjustments</b>            |      |                                      |                                 |                                 |                    |                       |   |
| Add back Depreciation                         |      |                                      |                                 | 182,522                         | 182,522            |                       | ▲ |
| Adjust (Profit)/Loss on Asset Disposal        | 8    |                                      |                                 | 0                               | 0                  |                       |   |
| Adjust Provisions and Accruals                |      |                                      |                                 | 0                               | 0                  |                       |   |
| <b>Net Cash from Operations</b>               |      |                                      |                                 | <b>(36,062)</b>                 | <b>(36,062)</b>    |                       |   |
| <b>Capital Revenues</b>                       |      |                                      |                                 |                                 |                    |                       |   |
| Grants, Subsidies and Contributions           | 11   |                                      |                                 | 0                               | 0                  |                       |   |
| Proceeds from Disposal of Assets              | 8    |                                      |                                 | 0                               | 0                  |                       |   |
| <b>Total Capital Revenues</b>                 |      |                                      |                                 | <b>0</b>                        | <b>0</b>           |                       |   |
| <b>Capital Expenses</b>                       |      |                                      |                                 |                                 |                    |                       |   |
| Land Held for Resale                          | 13   |                                      |                                 | 0                               | 0                  |                       |   |
| Land and Buildings                            | 13   |                                      |                                 | (117,634)                       | (117,634)          |                       | ▼ |
| Infrastructure - Roads                        | 13   |                                      |                                 | (89,244)                        | 0                  |                       | 0 |
| Infrastructure - Other                        | 13   |                                      |                                 | (112,855)                       | 0                  |                       |   |
| Plant and Equipment                           | 13   |                                      |                                 | 0                               | 0                  |                       |   |
| Furniture and Equipment                       | 13   |                                      |                                 | 0                               | 0                  |                       |   |
| <b>Total Capital Expenditure</b>              |      |                                      |                                 | <b>(319,733)</b>                | <b>(117,634)</b>   |                       |   |
| <b>Net Cash from Capital Activities</b>       |      |                                      |                                 | <b>(319,733)</b>                | <b>(117,634)</b>   |                       |   |
| <b>Financing</b>                              |      |                                      |                                 |                                 |                    |                       |   |
| Transfer from Reserves                        | 7    |                                      |                                 | 0                               | 0                  |                       |   |
| Advances to Community Groups                  |      |                                      |                                 | 0                               | 0                  |                       |   |
| Repayment of Debentures                       | 10   |                                      |                                 | 0                               | 0                  |                       |   |
| Transfer to Reserves                          | 7    |                                      |                                 | 0                               | 0                  |                       |   |
| <b>Net Cash from Financing Activities</b>     |      |                                      |                                 | <b>0</b>                        | <b>0</b>           |                       |   |
| <b>Net Operations, Capital and Financing</b>  |      |                                      |                                 | <b>(355,796)</b>                | <b>(153,696)</b>   |                       |   |
| <b>Opening Funding Surplus(Deficit)</b>       | 3    |                                      |                                 | <b>1,722,223</b>                | <b>1,722,223</b>   |                       | ▲ |
| <b>Closing Funding Surplus(Deficit)</b>       | 3    |                                      |                                 | <b>1,366,427</b>                | <b>1,568,526</b>   |                       |   |

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

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

**SHIRE OF MINGENEW**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 July 2017

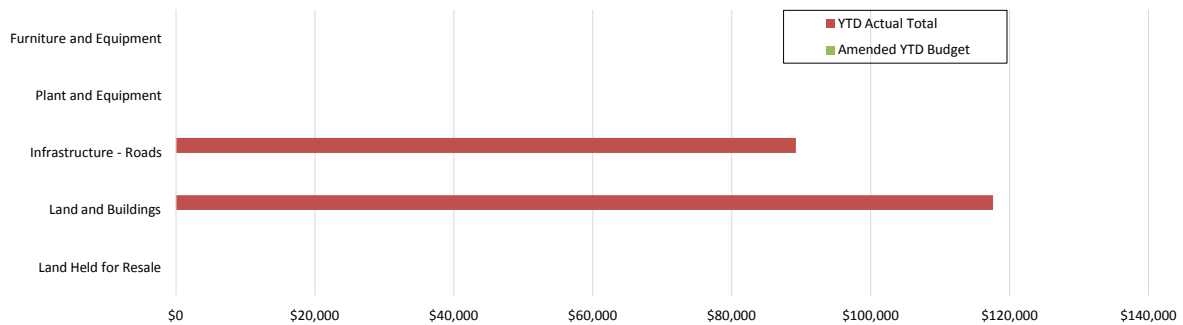
| Capital Acquisitions              | Note | YTD 31 07 2017              |                                      |                                |                        |                       |                    |                |
|-----------------------------------|------|-----------------------------|--------------------------------------|--------------------------------|------------------------|-----------------------|--------------------|----------------|
|                                   |      | YTD Actual New /Upgrade (a) | YTD Actual (Renewal Expenditure) (b) | YTD Actual Total (c) = (a)+(b) | Amended YTD Budget (d) | Amended Annual Budget | Variance (d) - (c) |                |
| Land Held for Resale              | 13   | \$                          | \$                                   | 0                              | \$                     | \$                    | \$                 | 0              |
| Land and Buildings                | 13   |                             |                                      | 117,634                        |                        |                       |                    | 117,634        |
| Infrastructure - Roads            | 13   |                             |                                      | 89,244                         |                        |                       |                    | 89,244         |
| Infrastructure -Other             | 13   |                             |                                      | 112,855                        |                        |                       |                    | 112,855        |
| Plant and Equipment               | 13   |                             |                                      | 0                              |                        |                       |                    | 0              |
| Furniture and Equipment           | 13   |                             |                                      | 0                              |                        |                       |                    | 0              |
| <b>Capital Expenditure Totals</b> |      | <b>0</b>                    | <b>0</b>                             | <b>319,733</b>                 | <b>0</b>               | <b>0</b>              | <b>0</b>           | <b>319,733</b> |

**Funded By:**

|  |                |          |          |                |
|--|----------------|----------|----------|----------------|
| Capital Grants and Contributions                       | 0              | 0        | 0        | 0              |
| Borrowings   | 0              | 0        | 0        | 0              |
| Other (Disposals & C/Fwd)                              | 0              | 0        | 0        | 0              |
| <b>Own Source Funding - Cash Backed Reserves</b>       |                |          |          |                |
| Land and Building Reserve                              | 58,767         | 0        | 0        | 58,767         |
| Sportsground Improvement Reserve                       | 2,725          | 0        | 0        | 2,725          |
| Plant Replacement Reserve                              | 148,056        | 0        | 0        | 148,056        |
| Aged Persons Units Reserve                             | 20,230         | 0        | 0        | 20,230         |
| Street Light Upgrade Reserve                           | 0              | 0        | 0        | 0              |
| Painted Road Reserve                                   | 0              | 0        | 0        | 0              |
| Industrial Area Reserve                                | 5,287          | 0        | 0        | 5,287          |
| <b>Total Own Source Funding - Cash Backed Reserves</b> | <b>0</b>       | <b>0</b> | <b>0</b> | <b>0</b>       |
| <b>Own Source Funding - Operations</b>                 |                |          |          |                |
| <b>Capital Funding Total</b>                           | <b>235,065</b> | <b>0</b> | <b>0</b> | <b>235,065</b> |

Comments and graphs

Capital Expenditure Program YTD





**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

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

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

**Critical Accounting Estimates**

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

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

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

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2017**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

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

**(h) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(i) Fixed Assets**

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

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2017**

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

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

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2017**

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

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

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

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

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

***Borrowing Costs***

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**(n) Provisions**

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

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2017**

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Excludes rubbish removal charges, interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2017**

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

**(q) Nature or Type Classifications (Continued)**

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

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

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

*"Standing proud, growing strong"*

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

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

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

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

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

**(s) Reporting Programs**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2017**

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

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

**EDUCATION AND WELFARE**

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

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

| Reporting Program                    | Var. \$   | Var. % | Var. | Timing/<br>Permanent | Explanation of Variance                                   |
|--------------------------------------|-----------|--------|------|----------------------|---|
| <b>Operating Revenues</b>            | \$        | %      |      |                      |   |
| General Purpose Funding              | 2,227     |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Governance                           | 1,495     |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Law, Order and Public Safety         | 111       |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Health                               | 0         |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Education and Welfare                | 0         |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Housing                              | 7,658     |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Community Amenities                  | 472       |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Recreation and Culture               | 75        |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Transport                            | 59,312    |        | ▲    |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Economic Services                    | 650       |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Other Property and Services          | 4,417     |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| <b>Operating Expenses</b>            |           |        |      |                      |   |
| General Purpose Funding              | (3,043)   |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Governance                           | (28,648)  |        | ▼    |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Law, Order and Public Safety         | (3,213)   |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Health                               | (1,466)   |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Education and Welfare                | (4,092)   |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Housing                              | (10,349)  |        | ▼    |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Community Amenities                  | (7,867)   |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Recreation and Culture               | (62,635)  |        | ▼    |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Transport                            | (227,262) |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Economic Services                    | (14,684)  |        | ▼    |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Other Property and Services          | 68,257    |        | ▲    |                      | Timing Issue as the budget for 17/18 has not been adopted |
| <b>Capital Revenues</b>              |           |        |      |                      |   |
| Grants, Subsidies and Contributions  | 0         |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Proceeds from Disposal of Assets     | 0         |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| <b>Capital Expenses</b>              |           |        |      |                      |   |
| Land Held for Resale                 | 0         |        |      |                      |   |
| Land and Buildings                   | (117,634) |        | ▼    |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Infrastructure - Roads               | (89,244)  |        | ▼    |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Infrastructure - Footpaths           | 0         |        |      |                      |   |
| Infrastructure - Drainage & Culverts | 0         |        |      |                      |   |
| Infrastructure - Aerodromes          | 0         |        |      |                      |   |



**Note 2: EXPLANATION OF MATERIAL VARIANCES**

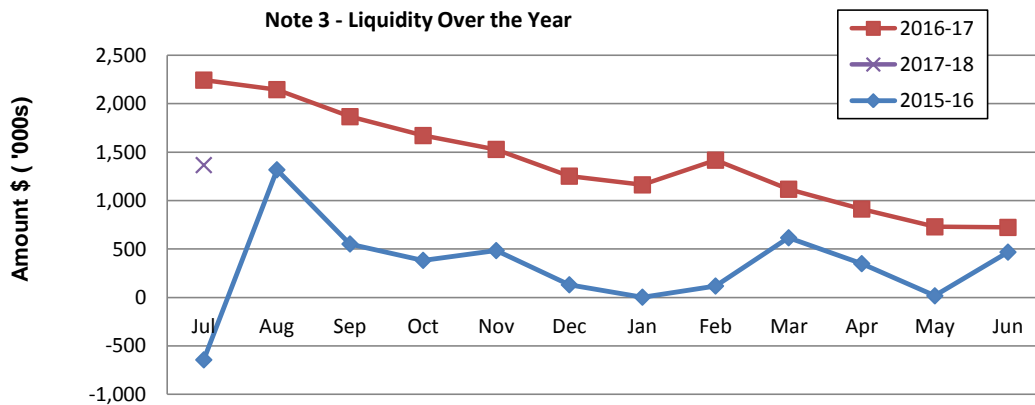
| Reporting Program       | Var. \$ | Var. % | Var. | Timing/<br>Permanent | Explanation of Variance                                   |
|-------------------------|---------|--------|------|----------------------|---|
| Plant and Equipment     | 0       |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| Furniture and Equipment | 0       |        |      |                      | Timing Issue as the budget for 17/18 has not been adopted |
| <b>Financing</b>        |         |        |      |                      |   |
| Loan Principal          | 0       |        |      |                      |   |

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2017**

**Note 3: NET CURRENT FUNDING POSITION**

|   |   | Positive=Surplus (Negative=Deficit) |                  |                 |
|---|---|-------------------------------------|------------------|-----------------|
|   |   | YTD 31 Jul 2017                     | 30th June 2017   | YTD 31 Jul 2016 |
|   |   | \$                                  | \$               | \$              |
| <b>Current Assets</b>                                   |   |                                     |                  |                 |
| Cash - Unrestricted                                     | 4 | 773,616                             | 1,246,669        | 507,836         |
| Cash - Restricted Reserves                              | 4 | 396,475                             | 396,475          | 308,852         |
| Cash - Restricted Unspent Grants                        |   | 598,078                             | 598,078          | 216,626         |
| Investments   |   | 0                                   | 0                | 0               |
| Rates - Current   | 6 | 76,146                              | 83,832           | 35,823          |
| Sundry Debtors  | 6 | 61,602                              | 79,873           | 1,003           |
| Provision for Doubtful Debts                            |   | (1,585)                             | (1,585)          | (1,585)         |
| ESL Levy  |   | 0                                   | 0                | 0               |
| GST Receivable  |   | 20,876                              | 30,077           | 27,378          |
| Receivables - Other                                     |   | 0                                   | 0                | 0               |
| Inventories - Fuel & Materials                          |   | 4,015                               | 4,015            | 12,746          |
| Inventories - Land Held for Resale                      |   | 40,394                              | 40,394           | 80,788          |
|   |   | 1,969,618                           | 2,477,828        | 1,189,468       |
| <b>Current Liabilities</b>                              |   |                                     |                  |                 |
| Sundry Creditors  |   | (129,374)                           | (261,624)        | (104,715)       |
| GST Payable   |   | (10,385)                            | (29,012)         | (31,755)        |
| PAYG  |   | (13,316)                            | (12,709)         | (13,099)        |
| Accrued Interest on Debentures                          |   | (11,269)                            | (13,414)         | 0               |
| Accrued Salaries & Wages                                |   | (1,977)                             | (1,977)          | (1,977)         |
| Current Employee Benefits Provision                     |   | (231,014)                           | (231,014)        | (261,493)       |
| Current Loan Liability                                  |   | (150,775)                           | (150,775)        | (181,410)       |
|   |   | (548,111)                           | (700,525)        | (594,450)       |
| <b>NET CURRENT ASSETS</b>                               |   | <b>1,421,508</b>                    | <b>1,777,303</b> | <b>595,017</b>  |
| <b>Less:</b>  |   |                                     |                  |                 |
| Cash - Restricted Reserves                              |   | (396,475)                           | (396,475)        | (308,852)       |
| Inventories - Land Held for Resale                      |   | (40,394)                            | (40,394)         | (80,788)        |
| <b>Add Back:</b>  |   |                                     |                  |                 |
| Current Loan Liability                                  |   | 150,775                             | 150,775          | 181,410         |
| Cash Backed Employee Provisions                         | 7 | 231,014                             | 231,014          | 261,493         |
| <b>Net Current Funding Position (Surplus / Deficit)</b> |   | <b>1,366,427</b>                    | <b>1,722,223</b> | <b>648,280</b>  |

0.00



**Comments - Net Current Funding Position**

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 July 2017

**Note 4: CASH AND INVESTMENTS**

|                               | Interest Rate | Unrestricted \$ | Restricted \$  | Trust \$      | Total Amount \$  | Institution | Maturity Date     |
|-------------------------------|---------------|-----------------|----------------|---------------|------------------|-------------|-------------------|
| <b>(a) Cash Deposits</b>      |               |                 |                |               |                  |             |                   |
| 3 Month term Deposit          | 2.45%         | 151,922         | 598,078        |               | 750,000          | NAB         | 30 September 2017 |
| Municipal Bank Account        | 1.25%         | 773,316         | 0              |               | 773,316          | NAB         | At Call           |
| Trust Bank Account            | 1.25%         |                 |                | 96,106        | 96,106           | NAB         | At Call           |
| Cash Maximiser Account (Muni) | 0.70%         | 0               | 0              |               | 0                | NAB         | At Call           |
| Cash On Hand                  | Nil           | 300             | 0              |               | 300              | NAB         | At Call           |
| Reserve Funds                 | 2.55%         | 0               | 396,475        |               | 396,475          | NAB         | 30 December 2017  |
| <b>(b) Term Deposits</b>      |               |                 |                |               |                  |             |                   |
| Short Term Deposits           | 0.00%         | 0               | 0              |               | 0                |             |                   |
| <b>Total</b>                  |               | <b>925,538</b>  | <b>994,553</b> | <b>96,106</b> | <b>2,016,198</b> |             |                   |

**Restricted Cash**

**(1) Municipal Fund**

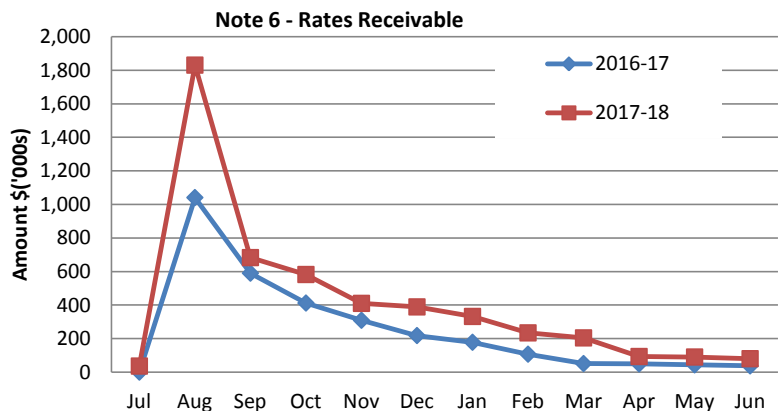
| Purpose for Funds Being Restricted | Funding Organisation            | Due Date to be Expended | Amount         |
|------------------------------------|---------------------------------|-------------------------|----------------|
| 1 Moorriary Rd                     | Roads to Recovery               | 30 June 2019            | 180,786        |
| 2 Town Revitalisation Plan         | Department of Planning          | 30 June 2018            | 60,000         |
| 3 Town Planning Scheme             | Department of Planning          | 30 June 2018            | 25,000         |
| 4 Special Purpose Grants - Bridges | Financial Assistance Grants     | 30 June 2018            | 210,000        |
| 5 Mingenew Transfer Station        | Mid West Development Commission | 30 June 2017            | 45,000         |
| 6 MWDC- Museum                     | Mid West Development Commission | 30 June 2018            | 13,712         |
| 7 Oval Lighting                    | DSR                             | 30 June 2018            | 50,000         |
| 8 Little well project              | Lotterywest                     | 30 June 2018            | 13,580         |
| <b>Sub-total</b>                   |                                 |                         | <b>598,078</b> |

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2017**

**Note 6: RECEIVABLES**

**Receivables - Rates & Rubbish Receivable**

|                                | YTD 31 Jul 2017 | 31 July 2016  |
|--------------------------------|-----------------|---------------|
| Opening Arrears Previous Years | \$ 83,832       | \$ 83,832     |
| Levied this year               | 1,852,748       | 1,757,549     |
| Less Collections to date       | (1,863,133)     | (1,757,549)   |
| Equals Current Outstanding     | 73,447          | 83,832        |
| <b>Net Rates Collectable</b>   | <b>73,447</b>   | <b>83,832</b> |
| % Collected                    | 96.21%          | 95.45%        |



**Comments/Notes - Receivables Rates**

Instalment Due Dates:

|              |           |
|--------------|-----------|
| Instalment 1 | 22-Sep-17 |
| Instalment 2 | 23-Nov-17 |
| Instalment 3 | 24-Jan-18 |
| Instalment 4 | 26-Mar-17 |

**Receivables - General**

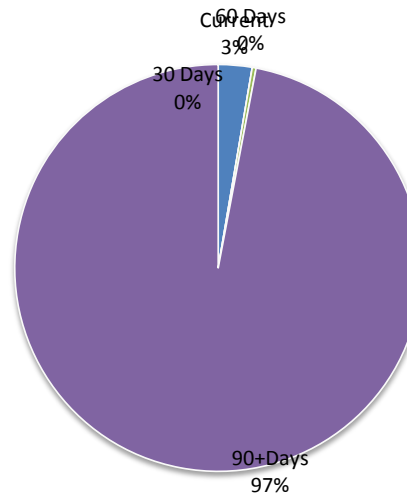
Receivables - General

**Total Receivables General Outstanding**

|  | Current  | 30 Days | 60 Days | 90+Days       |
|--|----------|---------|---------|---------------|
| Receivables - General                        | \$ 1,651 | \$ 0    | \$ 190  | \$ 59,761     |
| <b>Total Receivables General Outstanding</b> |          |         |         | <b>61,602</b> |

Ar

**Note 6 - Accounts Receivable (non-rates)**



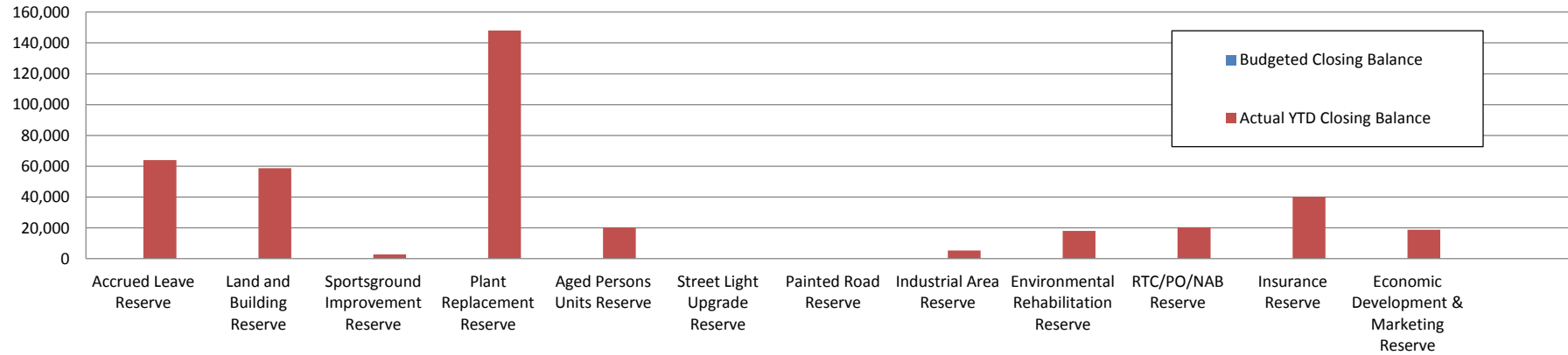
**Comments/Notes - Receivables General**

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 July 2017

**Note 7: Cash Backed Reserve**

| Name                                     | Opening Balance | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | YTD Actual Transfers In (+) | YTD Budget Transfers Out (-) | YTD Actual Transfers Out (-) | Transfer out Reference | Budgeted Closing Balance | Actual YTD Closing Balance |
|--|-----------------|------------------------|------------------------|-------------------------|-----------------------------|------------------------------|------------------------------|------------------------|--------------------------|----------------------------|
|  | \$              | \$                     | \$                     | \$                      | \$                          | \$                           | \$                           |                        | \$                       | \$                         |
| Accrued Leave Reserve                    | 64,065          |                        |                        |                         |                             |                              |                              |                        |                          | 64,065                     |
| Land and Building Reserve                | 58,767          |                        |                        |                         |                             |                              |                              |                        |                          | 58,767                     |
| Sportsground Improvement Reserve         | 2,725           |                        |                        |                         |                             |                              |                              |                        |                          | 2,725                      |
| Plant Replacement Reserve                | 148,056         |                        |                        |                         |                             |                              |                              |                        |                          | 148,056                    |
| Aged Persons Units Reserve               | 20,230          |                        |                        |                         |                             |                              |                              |                        |                          | 20,230                     |
| Street Light Upgrade Reserve             | 0               |                        |                        |                         |                             |                              |                              |                        |                          | 0                          |
| Painted Road Reserve                     | 0               |                        |                        |                         |                             |                              |                              |                        |                          | 0                          |
| Industrial Area Reserve                  | 5,287           |                        |                        |                         |                             |                              |                              |                        |                          | 5,287                      |
| Environmental Rehabilitation Reserve     | 18,002          |                        |                        |                         |                             |                              |                              |                        |                          | 18,002                     |
| RTC/PO/NAB Reserve                       | 20,382          |                        |                        |                         |                             |                              |                              |                        |                          | 20,382                     |
| Insurance Reserve                        | 40,243          |                        |                        |                         |                             |                              |                              |                        |                          | 40,243                     |
| Economic Development & Marketing Reserve | 18,719          |                        |                        |                         |                             |                              |                              |                        |                          | 18,719                     |
|  | <b>396,475</b>  | <b>0</b>               | <b>0</b>               | <b>0</b>                | <b>0</b>                    | <b>0</b>                     | <b>0</b>                     | <b>0</b>               | <b>0</b>                 | <b>396,475</b>             |

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



**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 July 2017

Note 8 CAPITAL DISPOSALS

| Actual YTD Profit/(Loss) of Asset Disposal |            |          |               | Disposals           | Amended Current Budget       |                              |          | Comments |
|--|------------|----------|---------------|---------------------|------------------------------|------------------------------|----------|----------|
| Cost                                       | Accum Depr | Proceeds | Profit (Loss) |                     | YTD 31 07 2017               |                              |          |          |
|  |            |          |               |                     | 2016/17 Budget Profit/(Loss) | 2016/17 Actual Profit/(Loss) | Variance |          |
| \$   | \$         | \$       | \$            | Plant and Equipment | \$                           | \$                           | \$       |          |
| 0  |            |          | 0             |                     |                              | 0                            | 0        |          |
|  |            |          | 0             |                     |                              | 0                            | 0        |          |
|  |            |          | 0             |                     |                              | 0                            | 0        |          |
| 0  | 0          | 0        | 0             |                     | 0                            | 0                            | 0        |          |

Comments - Capital Disposal/Replacements

| AASB 101.10(e)  |   | SHIRE OF MINGENEW                            |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
|-----------------|---|--|----------------------|-------------------|--------------------------|-----------------------|------------------------|----------------------------------|-----------------------------------|--------------------------------|-----------------------------------|---|---|
| AASB 101.51     |   | NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
| AASB 101.112    |   | For the Period Ended 31 July 2017            |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
| LGA S6.2(4)(b)  |   | 8. RATING INFORMATION                        |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
| FM Reg 23(a)    |   |  |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
|                 |   | Rate in \$                                   | Number of properties | Rateable value \$ | 2017/18 interim rates \$ | 2017/18 back rates \$ | Actual Rate Revenue \$ | 2017/18 Budgeted rate revenue \$ | 2017/18 Budgeted interim rates \$ | 2017/18 Budgeted back rates \$ | 2017/18 Budgeted total revenue \$ |   |   |
| RATE TYPE       |   |  |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
| General rate    |   |  |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
|                 | GRV - Mingenew                                |  |                      |                   |                          |                       |                        |                                  |                                   | 0                              | 0                                 |   |   |
|                 | GRV - Yandanooka                              |  |                      |                   |                          |                       |                        |                                  |                                   | 0                              | 0                                 |   |   |
|                 | GRV- Commercial                               |  |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
|                 | GRV - Industrial                              |  |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
|                 | UV Rural & Mining                             |  |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
|                 | UV Mining                                     |  |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
|                 | <b>Sub-Totals</b>                             |  |                      |                   |                          |                       |                        |                                  |                                   | 0                              | 0                                 | 0 |   |
| Minimum payment |   |  |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
|                 | GRV - Mingenew                                |  |                      |                   |                          |                       |                        |                                  |                                   | 0                              | 0                                 |   |   |
|                 | GRV - Yandanooka                              |  |                      |                   |                          |                       |                        |                                  |                                   | 0                              | 0                                 |   |   |
|                 | GRV- Commercial                               |  |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
|                 | GRV - Industrial                              |  |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
|                 | UV Rural & Mining                             |  |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
|                 | UV Mining                                     |  |                      |                   |                          |                       |                        |                                  |                                   |                                |                                   |   |   |
|                 | <b>Sub-Totals</b>                             |  | 0                    | 0                 | 0                        | 0                     | 0                      | 0                                | 0                                 | 0                              | 0                                 | 0 | 0 |
|                 |   |  | 0                    | 0                 | 0                        | 0                     |                        | 0                                | 0                                 | 0                              | 0                                 | 0 | 0 |
|                 | Discounts/concessions (Refer note 13)         |  |                      |                   |                          |                       |                        | 0                                |                                   |                                |                                   |   |   |
|                 | <b>Total amount raised from general rates</b> |  |                      |                   |                          |                       |                        | <b>0</b>                         |                                   |                                |                                   |   |   |
|                 | Specified area rates (Refer note 10)          |  |                      |                   |                          |                       |                        | 0                                |                                   |                                |                                   |   |   |
|                 | Ex Gratia Rates                               |  |                      |                   |                          |                       |                        | 0                                |                                   |                                |                                   |   |   |
|                 | <b>Total rates</b>                            |  |                      |                   |                          |                       |                        | <b>0</b>                         |                                   |                                |                                   |   |   |

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 July 2017

**10. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

| Particulars                          | Principal<br>1-Jul-17 | Refinancing<br>Cost | Principal<br>Repayments |                  | Principal<br>Outstanding |              | Interest<br>Repayments |              |
|--------------------------------------|-----------------------|---------------------|-------------------------|------------------|--------------------------|--------------|------------------------|--------------|
|                                      |                       |                     | YTD<br>Actual<br>\$     | YTD Budget<br>\$ | YTD<br>Actual<br>\$      | Budget<br>\$ | YTD<br>Actual<br>\$    | Budget<br>\$ |
| <b>Education &amp; Welfare</b>       |                       |                     |                         |                  |                          |              |                        |              |
| Loan 137 - Senior Citizens Buildings | 91,633                |                     |                         |                  |                          |              |                        |              |
| <b>Housing</b>                       |                       |                     |                         |                  |                          |              |                        |              |
| Loan 133 - Triplex                   | 61,766                |                     |                         |                  |                          |              |                        |              |
| Loan 134 - SC Housing                | 46,481                |                     |                         |                  |                          |              |                        |              |
| Loan 136 - Staff Housing             | 110,736               |                     |                         |                  |                          |              |                        |              |
| Loan 142 - Staff Housing             | 56,153                |                     |                         |                  |                          |              |                        |              |
| <b>Recreation &amp; Culture</b>      |                       |                     |                         |                  |                          |              |                        |              |
| Loan 138 - Pavilion Fitout           | 87,967                |                     |                         |                  |                          |              |                        |              |
| <b>Transport</b>                     |                       |                     |                         |                  |                          |              |                        |              |
| Loan 139 - Roller                    | 24,255                |                     |                         |                  |                          |              |                        |              |
| Loan 141 - Grader                    | 82,243                |                     |                         |                  |                          |              |                        |              |
| Loan 143 - 2 x Trucks                | 0                     |                     |                         |                  |                          |              |                        |              |
| Loan 144 - Side Tipping Trailer      | 56,154                |                     |                         |                  |                          |              |                        |              |
| Loan 145 - Drum Roller               | 88,381                |                     |                         |                  |                          |              |                        |              |
|                                      | 705,769               | 0                   | 0                       | 0                | 0                        | 0            | 0                      | 0            |

All debenture repayments were financed by general purpose revenue.

**Interest Repayment Actual YTD shows negative balances due to Interest accrual to 30 June 2016.**

**(b) New Debentures**

Nil



**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 July 2017

**Note 11: GRANTS AND CONTRIBUTIONS**

| Program/Details<br>GL                       | Grant Provider                               | Approval | 2017-18<br>Forecast<br>Budget | 2017-18<br>Original<br>Budget | Variations<br>Additions<br>(Deletions) | Operating<br>2016/17<br>Budget | Capital<br>2016/17<br>Budget | Recoup Status         |                       |
|---|--|----------|-------------------------------|-------------------------------|--|--------------------------------|------------------------------|-----------------------|-----------------------|
|   |  |          |                               |                               |  |                                |                              | 2017-18<br>YTD Actual | 2017-18<br>YTD Budget |
|   |  | (Y/N)    | \$                            | \$                            | \$                                     | \$                             | \$                           | \$                    | \$                    |
| <b>GENERAL PURPOSE FUNDING</b>              |  |          |                               |                               |  |                                |                              |                       |                       |
| Financial Assistance Grant - Roads          | Grants Commission                            | Y        |                               |                               |  |                                |                              | 0                     |                       |
| Financial Assistance Grant - General        | Grants Commission                            | Y        |                               |                               |  |                                |                              | 0                     |                       |
| <b>LAW, ORDER, PUBLIC SAFETY</b>            |  |          |                               |                               |  |                                |                              |                       |                       |
| ESL Administration Grant                    | Department of Fire & Emergency Services      | Y        |                               |                               |  |                                |                              | 0                     |                       |
| ESL Annual Grant                            | Department of Fire & Emergency Services      | Y        |                               |                               |  |                                |                              | 0                     |                       |
| Bushfire Management Plan                    | Department of Fire & Emergency Services      | Y        |                               |                               |  |                                |                              | 0                     |                       |
| <b>HEALTH</b>                               |  |          |                               |                               |  |                                |                              |                       |                       |
| Childcare Facility Upgrade                  | MWDC   | N        |                               |                               |  |                                |                              | 0                     |                       |
| <b>EDUCATION &amp; WELFARE</b>              |  |          |                               |                               |  |                                |                              |                       |                       |
| Seniors Week Grant                          | COTAWA                                       | N        |                               |                               |  |                                |                              | 0                     |                       |
| Community Christmas Tree                    | CBH  | N        |                               |                               |  |                                |                              | 0                     |                       |
| <b>HOUSING</b>                              |  |          |                               |                               |  |                                |                              |                       |                       |
| Independent Living Units                    | WCHS   | Y        |                               |                               |  |                                |                              | 0                     |                       |
| <b>COMMUNITY AMENITIES</b>                  |  |          |                               |                               |  |                                |                              |                       |                       |
| Town Planning                               | NPP  | Y        |                               |                               |  |                                |                              | 0                     |                       |
| Thank a Volunteer Day                       | Department of Local Government & Communities | N        |                               |                               |  |                                |                              | 0                     |                       |
| Anzac Day                                   | TBA  | N        |                               |                               |  |                                |                              | 0                     |                       |
| Rural Womens Day                            | TBA  | N        |                               |                               |  |                                |                              | 0                     |                       |
| Transfer Station                            | Mid West Development Commission              | Y        |                               |                               |  |                                |                              | 0                     |                       |
| <b>RECREATION AND CULTURE</b>               |  |          |                               |                               |  |                                |                              |                       |                       |
| Museum                                      | Lotterywest                                  | N        |                               |                               |  |                                |                              | 0                     |                       |
| Museum                                      | Museum Committee                             | Y        |                               |                               |  |                                |                              | 0                     |                       |
| Enanty Barn                                 | TBA  | N        |                               |                               |  |                                |                              | 0                     |                       |
| Littlewell                                  | TBA  | N        |                               |                               |  |                                |                              | 0                     |                       |
| Railway Station                             | Lotterywest                                  | N        |                               |                               |  |                                |                              | 0                     |                       |
| Football Oval Lights                        | DSR  | Y        |                               |                               |  |                                |                              | 0                     |                       |
| Football Oval Lights                        | Football Club                                | Y        |                               |                               |  |                                |                              | 0                     |                       |
| Hockey Oval Lights                          | Hockey Club                                  | Y        |                               |                               |  |                                |                              | 0                     |                       |
| <b>TRANSPORT</b>                            |  |          |                               |                               |  |                                |                              |                       |                       |
| Direct Grant                                | Main Roads WA                                | Y        |                               |                               |  |                                |                              | 0                     |                       |
| Blackspot Funding                           | Main Roads WA                                | Y        |                               |                               |  |                                |                              | 0                     |                       |
| Regional Road Group                         | Main Roads WA                                | Y        |                               |                               |  |                                |                              | 0                     |                       |
| Financial Assistance Special Grant - Bridge | Department of Infrastructure                 | Y        |                               |                               |  |                                |                              | 0                     |                       |
| Roads To Recovery                           | Department of Infrastructure                 | Y        |                               |                               |  |                                |                              | 0                     |                       |
| Street Lighting                             | Main Roads WA                                | Y        |                               |                               |  |                                |                              | 0                     |                       |
| <b>ECONOMIC SERVICES</b>                    |  |          |                               |                               |  |                                |                              |                       |                       |
| Mingenew Hill Walk Trail                    | TBA  | N        |                               |                               |  |                                |                              | 0                     |                       |
| <b>OTHER PROPERTY &amp; SERVICES</b>        |  |          |                               |                               |  |                                |                              |                       |                       |
| Industrial Subdivision                      | Mid West Development Commission              | N        |                               |                               |  |                                |                              | 0                     |                       |
| Rural Residential Subdivision               | Mid West Development Commission              | N        |                               |                               |  |                                |                              | 0                     |                       |
| <b>TOTALS</b>                               |  |          | <b>0</b>                      | <b>0</b>                      | <b>0</b>                               | <b>0</b>                       | <b>0</b>                     | <b>0</b>              | <b>0</b>              |

|                              |                           |               |               |              |          |
|------------------------------|---------------------------|---------------|---------------|--------------|----------|
| Operating                    | Operating                 | 0             | 0             | 0            | 0        |
| Non-Operating                | Non-operating             | 0             | 0             | 0            | 0        |
| Contribution & Reimbursement | Operating & Non Operating | 16,096        | 16,096        | 2,761        | 0        |
|                              |                           | <u>16,096</u> | <u>16,096</u> | <u>2,761</u> | <u>0</u> |

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2017**

**Note 12: TRUST FUND**

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

| Description                            | Opening<br>Balance<br>1 Jul 17 | Amount<br>Received | Amount<br>Paid | Closing<br>Balance<br>31-Jul-17 |
|--|--------------------------------|--------------------|----------------|---------------------------------|
|  | \$                             | \$                 | \$             | \$                              |
| BCITF Levy                             | 0                              | 0                  | 0              | 0                               |
| BRB Levy                               | 4                              | 0                  | 0              | 4                               |
| Autumn Committee                       | 974                            | 0                  | 0              | 974                             |
| Community Bus                          | 2,200                          | 0                  | 0              | 2,200                           |
| ANZAC Day Breakfast Donation           | 501                            | 0                  | 0              | 501                             |
| Building Relocation Bond               | 1,000                          | 0                  | 0              | 1,000                           |
| Mid West Industry Road Safety Alliance | 21,294                         | 58,700             | 0              | 79,994                          |
| Mingeneew Cemetery Group               | 4,314                          | 0                  | 0              | 4,314                           |
| Bonds                                  |                                | 0                  | 0              |                                 |
| Housing Bonds                          | 1,428                          |                    |                | 1,428                           |
| Cool Room Bond                         | 530                            |                    |                | 530                             |
| Outdoor Camera Bond                    | 350                            |                    |                | 350                             |
| Animal Trap Bond                       | 0                              | 50                 | 0              | 50                              |
| Projector Screen                       | 0                              | 0                  | 0              | 0                               |
| Other Bonds                            | 200                            |                    |                | 200                             |
| Rates Incentive Prizes                 | 100                            | 0                  | 0              | 100                             |
| Sinosteel Community Trust Fund         | 0                              | 0                  | 0              | 0                               |
| Tree Planter - LCDC                    | 88                             | 0                  | 0              | 88                              |
| Weary Dunlop Memorial                  | 87                             | 0                  | 0              | 87                              |
| Mingeneew P & C - NBN Rental           | 0                              | 0                  | 0              | 0                               |
| Joan Trust                             | 2,161                          | 0                  | 0              | 2,161                           |
| Youth Advisory Council                 | 746                            | 0                  | 0              | 746                             |
| Centenary Committee                    | 897                            | 0                  | 0              | 897                             |
| Community Christmas Tree               | 432                            | 0                  | 0              | 432                             |
| Silverchain Committee                  | 0                              | 0                  | 0              | 0                               |
| Seniors Donations                      | 50                             | 0                  | 0              | 50                              |
|  | <b>37,356</b>                  | <b>58,750</b>      | <b>0</b>       | <b>96,107</b>                   |

SHIRE OF MINGENEW  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 31 July 2017

Note 13: CAPITAL ACQUISITIONS

| Infrastructure Assets                               |      | Amended Annual Budget | Original Full Year Budget | YTD Budget | YTD Actual     | Variance (Over)/Under | Comment |
|---|------|-----------------------|---------------------------|------------|----------------|-----------------------|---------|
| Land Held for Resale                                |      |                       |                           |            |                |                       |         |
| Community Amenities                                 |      |                       |                           |            |                |                       |         |
| Other Property & Services                           |      |                       |                           |            |                |                       |         |
| Industrial Area Development                         | 4504 |                       |                           |            | 0.00           | 0                     |         |
| <b>Total Land Held for Resale</b>                   |      |                       |                           |            | <b>0</b>       | <b>0</b>              |         |
| <b>Land &amp; Buildings</b>                         |      |                       |                           |            |                |                       |         |
| Shire Office  | A001 |                       |                           |            | 0.00           | 0                     |         |
| Child Care Facility                                 | 0075 |                       |                           |            | 0.00           | 0                     |         |
| Lot 66 Shenton Street                               | H001 |                       |                           |            | 0.00           | 0                     |         |
| 13 Moore Street                                     | H005 |                       |                           |            | 0.00           | 0                     |         |
| King Street Triplex - Unit 1                        | H008 |                       |                           |            | 0.00           | 0                     |         |
| King Street Triplex - Unit 2                        | H009 |                       |                           |            | 0.00           | 0                     |         |
| King Street Triplex - Unit 3                        | H010 |                       |                           |            | 0.00           | 0                     |         |
| Staff Housing - 34 William Street (ex Silver Chain) | H011 |                       |                           |            | 0.00           | 0                     |         |
| Staff Housing - 2 Bedroom Key Worker Housing        | H007 |                       |                           |            | 0.00           | 0                     |         |
| Lot 5 Field Street                                  | H002 |                       |                           |            | 0.00           | 0                     |         |
| Lot 15 Field Street                                 | H003 |                       |                           |            | 0.00           | 0                     |         |
| Lot 89 Victoria Street                              | H004 |                       |                           |            | 0.00           | 0                     |         |
| Aged Care Units                                     | 0165 |                       |                           |            | 117,634.00     | (117,634)             |         |
| Silver Chain House                                  | 0166 |                       |                           |            | 0.00           | 0                     |         |
| Town Hall   | 2434 |                       |                           |            | 0.00           | 0                     |         |
| Enanty Barn   | 0067 |                       |                           |            | 0.00           | 0                     |         |
| Museum  | 0068 |                       |                           |            | 0.00           | 0                     |         |
| Old Roads Building                                  | 0069 |                       |                           |            | 0.00           | 0                     |         |
| Old Railway Station                                 | 0070 |                       |                           |            | 0.00           | 0                     |         |
| Business Incubator                                  | 5964 |                       |                           |            | 0.00           | 0                     |         |
| <b>Total Land &amp; Building Total</b>              |      |                       |                           |            | <b>117,634</b> | <b>(117,634)</b>      |         |

SHIRE OF MINGENEW  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 31 July 2017

Note 13: CAPITAL ACQUISITIONS

| Infrastructure Assets                      |      | Amended Annual Budget | Original Full Year Budget | YTD Budget | YTD Actual     | Variance (Over)/Under | Comment |
|--|------|-----------------------|---------------------------|------------|----------------|-----------------------|---------|
| <b>Infrastructure - Other</b>              |      |                       |                           |            |                |                       |         |
| Waste Transfer Station                     | 3084 |                       |                           |            | 0.00           | 0                     |         |
| Little Well Project                        | 0071 |                       |                           |            | 0.00           | 0                     |         |
| Mingenew Hill Project                      | 0142 |                       |                           |            | 0.00           | 0                     |         |
| Net Ball Court                             | 0169 |                       |                           |            | 0.00           | 0                     |         |
| Bride Street Recreation Area               | 0141 |                       |                           |            | 0.00           | 0                     |         |
| Football Oval Lights                       | 0140 |                       |                           |            | 112,855.0      | (112,855)             |         |
| Water Tanks & Reticulation                 | 0167 |                       |                           |            | 0.00           | 0                     |         |
| <b>Total Other Infrastructure</b>          |      |                       |                           |            | <b>112,855</b> | <b>(112,855)</b>      |         |
| <b>Furniture &amp; Office Equip.</b>       |      |                       |                           |            |                |                       |         |
| Office PC's & Laptops                      | A201 |                       |                           |            | 0.00           | 0                     |         |
| Council Chamber - Tables & Chairs          | A302 |                       |                           |            | 0.00           | 0                     |         |
| Christmas Lights                           | 0065 |                       |                           |            | 0.00           | 0                     |         |
| <b>Total Furniture &amp; Office Equip.</b> |      |                       |                           |            | <b>0</b>       | <b>0</b>              |         |

SHIRE OF MINGENEW  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 31 July 2017

Note 13: CAPITAL ACQUISITIONS

| Infrastructure Assets                     |      | Amended Annual<br>Budget | Original Full<br>Year Budget | YTD Budget | YTD Actual       | Variance<br>(Over)/Under | Comment |
|---|------|--------------------------|------------------------------|------------|------------------|--------------------------|---------|
| <b>Plant , Equip. &amp; Vehicles</b>      |      |                          |                              |            |                  |                          |         |
| <b>Governance</b>                         |      |                          |                              |            |                  |                          |         |
| CEO Vehicle Replacement                   | A100 |                          |                              |            | 0.00             | 0                        |         |
| DCEO Vehicle Replacement                  | A101 |                          |                              |            | 0.00             | 0                        |         |
| Works Manager Vehicle                     | 0170 |                          |                              |            | 0.00             | 0                        |         |
| Sundry Plant                              | 0171 |                          |                              |            | 0.00             | 0                        |         |
| Portable Traffic Lights                   | 0172 |                          |                              |            | 0.00             | 0                        |         |
| Grader                                    | 0174 |                          |                              |            | 0.00             | 0                        |         |
| Road Broom                                | 0177 |                          |                              |            | 0.00             | 0                        |         |
| Slasher                                   | 0178 |                          |                              |            | 0.00             | 0                        |         |
| <b>Total Plant, EQUIP &amp; Vehicles</b>  |      |                          |                              |            | <b>0</b>         | <b>0</b>                 |         |
| <b>Roads &amp; Bridges</b>                |      |                          |                              |            |                  |                          |         |
| Roadworks Construction - Own Resources    | 0001 |                          |                              |            | 0.00             | 0                        |         |
| Mooriary Road (R2R)                       | 6074 |                          |                              |            | 89,244.35        | (89,244)                 |         |
| Special Purpose Grant - Yarragadee Bridge | 6075 |                          |                              |            | 0.00             | 0                        |         |
| Mingenew Mullewa Road Reseal (RRG)        | RR65 |                          |                              |            | 0.00             | 0                        |         |
| RRG - Coalseam Road                       | RR61 |                          |                              |            | 0.00             | 0                        |         |
| <b>Total Roads &amp; Bridges</b>          |      |                          |                              |            | <b>89,244.35</b> | <b>(89,244)</b>          |         |
|   |      |                          |                              |            |                  |                          |         |
|   |      |                          |                              |            |                  |                          |         |
| <b>Capital Expenditure Total</b>          |      | 0                        | 0                            | 0          | 319,733          | (319,733)                |         |

**9.2.3 ACCOUNTS FOR PAYMENT – MONTH ENDING 31 JULY 2017**

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**File Reference:** ADM0042  
**Disclosure of Interest:** Nil  
**Date:** 9 August 2017  
**Author:** Durga Ojha, Manager of Finance  
**Senior Officer:** Martin Whitely, Chief Executive Officer

**Summary**

This report recommends that Council confirm the payment of creditors for the month of July 2017 in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

**Attachment**

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

List of Payments  
Licensing & Credit Card Payments

**Background**

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

**Comment**

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

**Consultation**

Nil

**Statutory Environment**

Local Government Act 1996, Section 6.4  
Local Government (Financial Management) Regulations 1996, Sections 12, 13 and 15

**Policy Implications**

Payments have been made under delegation.

**Financial Implications**

Funds available to meet expenditure.

**Strategic Implications**

Nil

**Voting Requirements**

Simple Majority

|  |
|--|
| <b>OFFICER RECOMMENDATION – ITEM 9.2.3</b> |
|--|

**That Council confirm the accounts as presented for July 2017 from the Municipal & Trust Fund totalling \$461,299.62 represented by Electronic Funds Transfers of EFT 10914, 10917 to 10985 and 10989. Direct Deduction DD8181.1.1, 2, 3, 4, 5 & 6 DD8182.1, 2, 3, 4&5, Municipal Cheque numbers 8514 to 8519.**

Date: 09/08/2017  
Time: 10:33:36AM

Shire of MINGENEW  
List of Accounts for 1 July 2017 to 31 July 2017

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| Cheque /EFT<br>No | Date       | Name                         | Invoice Description   | Bank<br>Code | INV<br>Amount | Amount    |
|-------------------|------------|------------------------------|---|--------------|---------------|-----------|
| 8514              | 04/07/2017 | SYNERGY                      | Power Account for 20th April 2017 -21st June 2017   | M            |               | 1,915.95  |
| 8515              | 11/07/2017 | SYNERGY                      | Office Power Account from April 2017 to June 2017   | M            |               | 3,864.30  |
| 8516              | 21/07/2017 | SYNERGY                      | Rec Centre Power Account for Period 14/06/2017 to 12/07/2017                                | M            |               | 1,127.70  |
| 8517              | 26/07/2017 | Shire Of Mingenew Petty Cash | Petty cash reimbursement as at 30 June 2017   | M            |               | 154.80    |
| 8518              | 26/07/2017 | SYNERGY                      | Power Account for Tennis Club for Period 20/04/2017 to 21/06/2017                           | M            |               | 526.40    |
| 8519              | 31/07/2017 | CITY OF GREATER GERALDTON    | Region Visit from Geraldton Library   | M            |               | 249.00    |
| EFT10914          | 04/07/2017 | Telstra Corporation          | June Telstra Bill   | M            |               | 253.64    |
| EFT10917          | 13/07/2017 | Able Sales                   | Purchase of Generator   | M            |               | 839.00    |
| EFT10918          | 13/07/2017 | AVON WASTE                   | Rubbish Collection for weeks ending 2nd June 2017 & 9th June 2017                           | M            |               | 11,644.41 |
| EFT10919          | 13/07/2017 | Afgri Equipment              | Purchase of John Deere Mower  | M            |               | 4,354.99  |
| EFT10920          | 13/07/2017 | Butler Settineri             | Fee in relation to the final grant acquittal of the CGLF funded Group Housing Project       | M            |               | 891.00    |
| EFT10921          | 13/07/2017 | BRAMATT INSTALLATIONS WA     | Electrical Works for Power Outage 08/06/2017  | M            |               | 1,265.00  |
| EFT10922          | 13/07/2017 | Courier Australia            | Courier Fees for Library Exchange   | M            |               | 26.65     |
| EFT10923          | 13/07/2017 | ANNE-MARIE CONNAUGHTON       | Sale of Painting  | M            |               | 150.00    |
| EFT10924          | 13/07/2017 | LANDGATE                     | GRV revaluation programme for country towns 16/17   | M            |               | 11,479.90 |
| EFT10925          | 13/07/2017 | GHD PTY LTD                  | Invoices for flood damage works, flood pick up, cost estimate and completion MRWA templates | M            |               | 10,183.59 |
| EFT10926          | 13/07/2017 | GREAT SOUTHERN FUEL SUPPLIES | Fuel Account for the month of June 2017   | M            |               | 14,223.89 |



Date: 09/08/2017  
Time: 10:33:36AM

Shire of MINGENEW  
List of Accounts for 1 July 2017 to 31 July 2017

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| Cheque /EFT No | Date       | Name  | Invoice Description  | Bank Code | INV Amount | Amount   |
|----------------|------------|---|--|-----------|------------|----------|
| EFT10927       | 13/07/2017 | IT Vision                                   | After Hours Support for Upgrade Assistance                 | M         |            | 412.50   |
| EFT10928       | 13/07/2017 | KICK SOLUTIONS                              | Sign for Tourist and Promotions Building                   | M         |            | 710.00   |
| EFT10929       | 13/07/2017 | LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA | Workshop Registration                                      | M         |            | 55.00    |
| EFT10930       | 13/07/2017 | LO-GO APPOINTMENTS                          | Recruitment fee for Governance Officer - Kelvin Matthews   | M         |            | 7,136.22 |
| EFT10931       | 13/07/2017 | LATERAL ASPECT                              | Service Fee June 2017                                      | M         |            | 3,758.33 |
| EFT10932       | 13/07/2017 | MINGENEW PAINTING GROUP                     | Art Exhibition Donation                                    | M         |            | 100.00   |
| EFT10933       | 13/07/2017 | MINGENEW COMMUNITY RESOURCE CENTRE          | Mingenew Matters Advertising                               | M         |            | 116.40   |
| EFT10934       | 13/07/2017 | STARICK TYRES                               | Tyres for Various Plants Items                             | M         |            | 5,614.38 |
| EFT10935       | 13/07/2017 | MIDWEST AERO MEDICAL AIR AMBULANCE P/L      | Professional Doctor Services June 2017                     | M         |            | 3,000.00 |
| EFT10936       | 13/07/2017 | MINGENEW P & C                              | Catering for Council Meetings FEB - JUNE                   | M         |            | 350.00   |
| EFT10937       | 13/07/2017 | MINGENEW SPRING CARAVAN PARK                | Dentist Accomodation & Meals                               | M         |            | 2,096.00 |
| EFT10938       | 13/07/2017 | Officeworks                                 | Purchase of Shredder                                       | M         |            | 1,310.06 |
| EFT10939       | 13/07/2017 | PEST A KILL WA                              | Fourth Year Exterra for MIG OFFICE (22/07/2017-22/07/2018) | M         |            | 770.00   |
| EFT10940       | 13/07/2017 | LANDMARK                                    | Coupling & Quick fix for the Rec Centre Oval               | M         |            | 453.37   |
| EFT10941       | 13/07/2017 | SHIRE OF CHAPMAN VALLEY                     | Planning Services  | M         |            | 1,364.00 |
| EFT10942       | 13/07/2017 | SMYTH AGRI SERVICES                         | Linch Pins   | M         |            | 14.87    |
| EFT10943       | 13/07/2017 | VELPIC                                      | Monthly Fee for period 15th June to 14th July 2017         | M         |            | 385.00   |
| EFT10944       | 13/07/2017 | Martin Gerard Whitely                       | Reimbursement for fuel & Coffee                            | M         |            | 125.25   |

Date: 09/08/2017  
Time: 10:33:36AM

Shire of MINGENEW  
List of Accounts for 1 July 2017 to 31 July 2017

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| Cheque /EFT<br>No | Date       | Name  | Invoice Description   | Bank<br>Code | INV<br>Amount | Amount     |
|-------------------|------------|---|---|--------------|---------------|------------|
| EFT10945          | 13/07/2017 | YOUNG MOTORS                                      | Trade in for Mistubishi Pajero Sports   | M            |               | 4,475.05   |
| EFT10946          | 18/07/2017 | Building & Construction Industry Training Fund    | BCITF levy for the month of June  | M            |               | 321.75     |
| EFT10947          | 18/07/2017 | Department of Mines, Industry Regulation & Safety | Building Commission levy for 30 June 2017   | M            |               | 221.05     |
| EFT10948          | 21/07/2017 | Telstra Corporation                               | Telstra Account for June 2017   | M            |               | 1,230.07   |
| EFT10949          | 21/07/2017 | Australian Taxation Office                        | June BAS return   | M            |               | 6,866.00   |
| EFT10950          | 31/07/2017 | Australian Services Union                         | Payroll deductions  | M            |               | 54.90      |
| EFT10951          | 31/07/2017 | AUSTRALIA POST                                    | Postage Fees & Supply of Paper  | M            |               | 1,330.49   |
| EFT10952          | 31/07/2017 | ABCO PRODUCTS                                     | Cleaning Products for the Rec Centre  | M            |               | 74.18      |
| EFT10953          | 31/07/2017 | AVON WASTE  | Rubbish Collection for weeks ending 30/06/2017 & 07/07/2017                                 | M            |               | 2,369.76   |
| EFT10954          | 31/07/2017 | BRAMATT INSTALLATIONS WA                          | Supply & Installation of of Lighting Towers at Recreation Grounds                           | M            |               | 116,194.10 |
| EFT10955          | 31/07/2017 | Courier Australia                                 | Freight Charges for ABCO Cleaning Products  | M            |               | 24.30      |
| EFT10956          | 31/07/2017 | CUNNINGHAMS AG SERVICES                           | Purchase of Parts for Grader  | M            |               | 49.68      |
| EFT10957          | 31/07/2017 | CHILD SUPPORT AGENCY                              | Payroll deductions  | M            |               | 526.96     |
| EFT10958          | 31/07/2017 | LANDGATE  | Valuation Rolls   | M            |               | 211.80     |
| EFT10959          | 31/07/2017 | DONGARA DRILLING & ELECTRICAL                     | Installation of New Motor for Air Compressor  | M            |               | 969.52     |
| EFT10960          | 31/07/2017 | GERALDTON MOWER & REPAIR<br>SPECIALISTS           | Blade Repair for Ride on Mower  | M            |               | 139.20     |
| EFT10961          | 31/07/2017 | GERALDTON AG SERVICES                             | Slasher Blades  | M            |               | 122.41     |
| EFT10962          | 31/07/2017 | GREENFIELD TECHNICAL SERVICES                     | Completion of fesibility study for stage 2nd of the Mingenew<br>Mullewa Yandanooka North RD | M            |               | 27,372.93  |

Date: 09/08/2017  
Time: 10:33:36AM

Shire of MINGENEW  
List of Accounts for 1 July 2017 to 31 July 2017

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| Cheque /EFT No | Date       | Name  | Invoice Description   | Bank Code | INV Amount | Amount     |
|----------------|------------|---|---|-----------|------------|------------|
| EFT10963       | 31/07/2017 | SHIRE OF IRWIN                              | LGIS Inter Municipal Golf Tournament Registration                 | M         |            | 700.00     |
| EFT10964       | 31/07/2017 | IRWIN PLUMBING SERVICES                     | BP Toilet Block Septic Tank Pumpout                               | M         |            | 1,093.96   |
| EFT10965       | 31/07/2017 | State Library Of Western Australia          | Better Beginnings Program 2017/18                                 | M         |            | 27.50      |
| EFT10966       | 31/07/2017 | LHAAC                                       | Analytical Services 2017/2018                                     | M         |            | 388.85     |
| EFT10967       | 31/07/2017 | LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA | LG Professional Membership for CEO                                | M         |            | 521.00     |
| EFT10968       | 31/07/2017 | LO-GO APPOINTMENTS                          | Recruitment fee for Governance Officer - Kelvin Matthews          | M         |            | 14,508.82  |
| EFT10969       | 31/07/2017 | LATERAL ASPECT                              | Promotional and Printing & Stationary Items                       | M         |            | 4,319.47   |
| EFT10970       | 31/07/2017 | Leeman Plumbing & Excavation                | Repairs to CEO House  | M         |            | 553.18     |
| EFT10971       | 31/07/2017 | LGRCEU                                      | Payroll deductions  | M         |            | 47.91      |
| EFT10972       | 31/07/2017 | MINGENEW SHIRE COUNCIL                      | Payroll deductions  | M         |            | 220.00     |
| EFT10973       | 31/07/2017 | LGIS INSURANCE BROKING                      | Contract works Insurance for Independent Living Units             | M         |            | 165.00     |
| EFT10974       | 31/07/2017 | MINGENEW COMMUNITY RESOURCE CENTRE          | Annual Membership Fees for 2017/2018                              | M         |            | 100.00     |
| EFT10975       | 31/07/2017 | MINGENEW BAKERY                             | Cakes & Sandwiches for Seniors                                    | M         |            | 222.00     |
| EFT10976       | 31/07/2017 | MINGENEW IGA X-PRESS & LIQUOR               | IGA Account for the Month of June 2017                            | M         |            | 825.93     |
| EFT10977       | 31/07/2017 | Officeworks                                 | Water for Office  | M         |            | 223.55     |
| EFT10978       | 31/07/2017 | Plunkett Homes                              | Progress Payment for Unit 1 Shenton St Mingenew                   | M         |            | 133,932.00 |
| EFT10979       | 31/07/2017 | RAMM SOFTWARE PTY LIMITED                   | Annual Support & Maintenance Fee for 01 JULY 2017 to 30 JUNE 2017 | M         |            | 6,145.84   |
| EFT10980       | 31/07/2017 | SHIRE OF COOROW                             | Resource Sharing: Building Surveyor - 3rd April to 23rd June 2017 | M         |            | 1,227.00   |

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 Time: 10:33:36AM

**Shire of MINGENEW**  
**List of Accounts for 1 July 2017 to 31 July 2017**

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| <b>Cheque /EFT<br/>No</b> | <b>Date</b> | <b>Name</b>                                 | <b>Invoice Description</b>                                    | <b>Bank<br/>Code</b> | <b>INV<br/>Amount</b> | <b>Amount</b> |
|---------------------------|-------------|---|---|----------------------|-----------------------|---------------|
| EFT10981                  | 31/07/2017  | SMYTH AGRI SERVICES                         | Line Marking Paint  | M                    |                       | 748.00        |
| EFT10982                  | 31/07/2017  | SUNSET IT SOLUTIONS                         | IT support Services for the months of May & June 2017         | M                    |                       | 2,919.00      |
| EFT10983                  | 31/07/2017  | Telstra Corporation                         | CEO Mobile Bill for the Month of July 2017                    | M                    |                       | 238.28        |
| EFT10984                  | 31/07/2017  | WALGA                                       | Annual Subscription Fees from 1st July 2017 to 30th June 2017 | M                    |                       | 16,030.21     |
| EFT10985                  | 31/07/2017  | MINGENEW FABRICATORS                        | Supply of Aluminium Power Boxes                               | M                    |                       | 8,226.90      |
| EFT10989                  | 31/07/2017  | NAB BUSINESS VISA                           | July Credit Card Payment                                      | M                    |                       | 3,699.12      |
| DD8181.1                  | 26/07/2017  | WA SUPER                                    | Payroll deductions  | M                    |                       | 3,652.34      |
| DD8181.2                  | 26/07/2017  | PERSONAL CHOICE PRIVATE FUND EWRAP<br>SUPER | Superannuation contributions                                  | M                    |                       | 1,115.21      |
| DD8181.3                  | 26/07/2017  | MLC SUPER FUND                              | Superannuation contributions                                  | M                    |                       | 77.82         |
| DD8181.4                  | 26/07/2017  | Sun Super                                   | Superannuation contributions                                  | M                    |                       | 190.79        |
| DD8181.5                  | 26/07/2017  | PRIME SUPER                                 | Superannuation contributions                                  | M                    |                       | 274.04        |
| DD8181.6                  | 26/07/2017  | BEATTIE PETA SMSF PTY LTD                   | Superannuation contributions                                  | M                    |                       | 188.57        |
| DD8182.1                  | 12/07/2017  | WA SUPER                                    | Payroll deductions  | M                    |                       | 3,585.94      |
| DD8182.2                  | 12/07/2017  | PERSONAL CHOICE PRIVATE FUND EWRAP<br>SUPER | Superannuation contributions                                  | M                    |                       | 1,115.21      |
| DD8182.3                  | 12/07/2017  | MLC SUPER FUND                              | Superannuation contributions                                  | M                    |                       | 77.82         |
| DD8182.4                  | 12/07/2017  | PRIME SUPER                                 | Superannuation contributions                                  | M                    |                       | 274.04        |
| DD8182.5                  | 12/07/2017  | BEATTIE PETA SMSF PTY LTD                   | Superannuation contributions                                  | M                    |                       | 188.57        |

Date: 09/08/2017  
Time: 10:33:36AM

Shire of MINGENEW  
List of Accounts for 1 July 2017 to 31 July 2017

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| <b>Cheque /EFT<br/>No</b> | <b>Date</b> | <b>Name</b> | <b>Invoice Description</b> | <b>Bank<br/>Code</b> | <b>INV<br/>Amount</b> | <b>Amount</b> |
|---------------------------|-------------|-------------|----------------------------|----------------------|-----------------------|---------------|
|---------------------------|-------------|-------------|----------------------------|----------------------|-----------------------|---------------|

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**REPORT TOTALS**

| <b>Bank Code</b> | <b>Bank Name</b>          | <b>TOTAL</b>      |
|------------------|---------------------------|-------------------|
| M                | MUNI - NATIONAL AUST BANK | 461,299.62        |
| <b>TOTAL</b>     |                           | <b>461,299.62</b> |

**Licensing , Payroll and Credit Card Transaction for July 2017**

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**Transport Licensing**

|  |             |
|--|-------------|
| Direct Debit from Muni bank<br>1/7/2017 to 31/7/2017 | \$58,422.15 |
|--|-------------|

**Staff payroll**

|               |             |
|---------------|-------------|
| PPE 12/7/2017 | \$22,925.74 |
| PPE 26/7/2017 | \$24,313.86 |

**Credit Card**

|                               |            |
|-------------------------------|------------|
| CEO's Credit Card - July 2017 | \$3,699.12 |
|-------------------------------|------------|

## 9.3 ADMINISTRATION

Nil

## 9.4 TOWN PLANNING

### 9.4.1 SHIRE OF MINGENEW LOCAL PLANNING SCHEME REVIEW

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0175  
**Date:** 11 August 2017  
**Author:** Simon Lancaster, DCEO / Planning Advisor, Shire of Chapman Valley  
**Senior Officer:** Martin Whitely, Chief Executive Officer

#### Summary

The Department of Planning have announced that the Shire of Mingenew's funding application under the Royalties for Regions Local Government Assistance Program for the review of its Local Planning Scheme ('the Scheme') has been successful. This report recommends that Council resolve to formally commence the preparation of a new Scheme.

#### Attachment

- 9.4.1(a) - Resolution to Prepare or Adopt a Local Planning Scheme Notice
- 9.4.2(b) - Local Planning Scheme Preparation Flowchart
- 9.4.2(c) - Stakeholder Engagement Strategy

#### Background

The current Shire of Mingenew Local Planning Scheme No.3 was gazetted on 18 April 2008 and requires review to ensure the Shire's statutory planning document is consistent with the *Planning and Development (Local Planning Schemes) Regulations 2015* ('the Regulations'). The review of the Scheme will also provide an opportunity to update it with regard for the Mingenew Townsite Local Planning Strategy that was adopted by Council at its 18 November 2015 meeting and endorsed by the Western Australian Planning Commission ('WAPC') on 18 January 2017.

#### Comment

Council is required to initiate the Scheme Review process through a resolution made under the *Planning and Development Act 2005* ('the Act') and a copy of the relevant form has been provided as **Attachment 9.4.1(a)**.

A chart illustrating the Scheme Review process has been provided as **Attachment 9.4.1(b)**. Council will be provided with drafts of the Scheme as it is prepared, and will also formally be required to review the new Scheme at two future Council meetings, when it considers the draft Scheme for advertising, and to consider again the Scheme (and any received submissions) following the conclusion of the advertising period.

#### Consultation

The minimum consultation process required for the review, and subsequent advertising, of a Local Planning Scheme is set by the Act and Regulations.

A Stakeholder Engagement Strategy is provided as **separate Attachment 9.4.1(c)** for Council's consideration, that proposes a process by which the Mingenew Scheme Review might be conducted.

**Statutory Environment**

Section 88 of the Act requires Local Governments to review their planning scheme every five years. Schemes are prepared and adopted under Part 5 of the Act and in compliance with the Regulations.

To formally begin the process of preparing a new Scheme it is necessary for Council to pass a resolution worded in accordance with the requirements of the Regulations. The WAPC will require a copy of Council's resolution and a supporting explanation outlining the intent and reasons.

**Policy Implications**

Nil.

**Financial Implications**

The cost of preparation of the new Scheme is being funded through a grant received by the Shire from the Royalties for Regions Local Government Assistance Program.

**Strategic Implications**

The Scheme review will provide opportunity to ensure that the outcomes identified within the Shire of Mingenew Strategic Community Plan are incorporated into its statutory planning and zoning document.

**Voting Requirements**

Simple Majority

|  |
|--|
| <b>OFFICER RECOMMENDATION – ITEM 9.1.1</b> |
|--|

**That Council resolve to prepare Shire of Mingenew Local Planning Scheme No.4 in accordance with Part 5 of the *Planning and Development Act 2005* and part 4 of the *Planning and Development (Local Planning Schemes) Regulations 2015* encompassing all land contained within the Shire boundaries. The proposed Local Planning Scheme No.4 is to replace the Shire of Mingenew Local Planning Scheme No.3.**



Form 1A

**Resolution of a local government to prepare a  
new Local Planning Scheme**

Regulation 19(1)

*Planning and Development Act 2005*

**RESOLUTION TO PREPARE OR ADOPT A LOCAL PLANNING SCHEME**

For the entire district of the  
Shire of Mingenew

Local Planning Scheme No. 4

Resolved that the local government, pursuant to section 75 of the *Planning and Development Act 2005*, prepare the above Local Planning Scheme with reference to the entire area within the Shire of

**Mingenew**

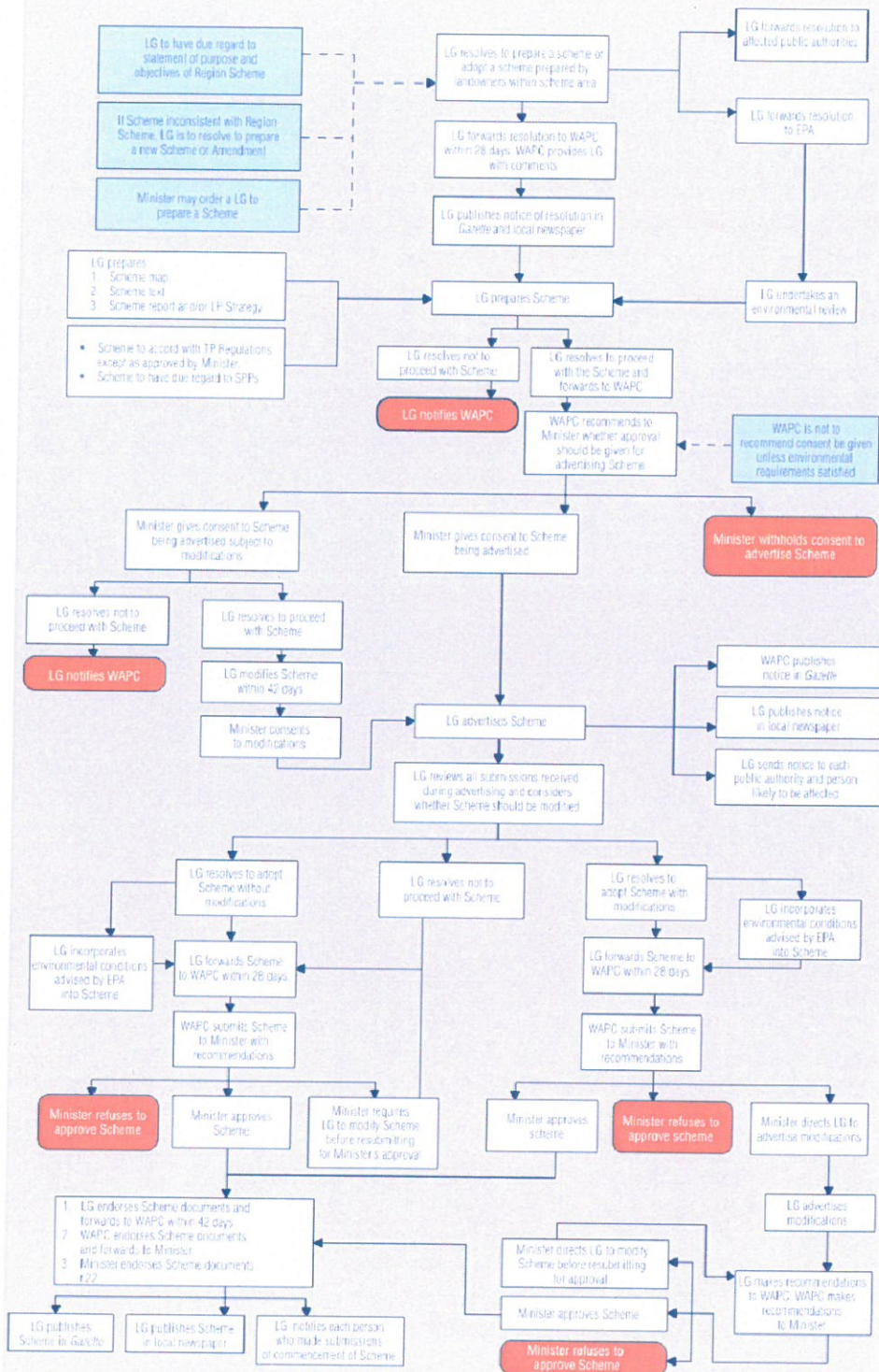
and as shown on the plan presented to the Council of the local government at its meeting of 14 August 2017 to be referred to as the Scheme Area Map.

Dated **14** of **August** **2017**

[Chief Executive Officer]

\* delete whichever does not apply

Appendix 5.5a Preparing a local planning scheme



# STAKEHOLDER ENGAGEMENT STRATEGY

SHIRE OF MINGENEW  
LOCAL PLANNING SCHEME REVIEW

09 AUGUST 2017  
PA1407  
PREPARED FOR SHIRE OF MINGENEW

# 1. STAKEHOLDER ENGAGEMENT PLAN

Planning for the Shire and Mingenew townsite has progressed consistently over the past 10 years, with the local planning strategy for the Shire approved in 2006 and the townsite local planning strategy approved in late-2016. Both processes included community consultation.

These prior documents and consultation, along with the community engagement requirements of the Shire's Strategic Community Plan process, have enabled a new Local Planning Scheme to now be prepared. Considering this and the straightforward nature of the Local Planning Scheme process, the proposed community and stakeholder engagement process is to reflect statutory planning requirements only.

The engagement strategy outlined in Table 1 below is designed to be a fluid one, being updated as necessary – with respect to timing, for example.

Optional, additional engagement, over and above the statutory requirements is set out in Table 2. But, as mentioned, we have assumed that these optional elements will not be pursued at this time.

Table 1 – Engagement Process and Timing

| <b>Stakeholder</b>                               | <b>Engagement Type</b> | <b>Estimated Date</b> | <b>Purpose</b>   |
|--|------------------------|-----------------------|--|
| Shire of Mingenew                                | Inception Meeting      | 18 July 2017          | Inception and confirmation of project direction with client.   |
|  | Site Meeting           | 30 August 2017        | Site familiarisation and confirmation of direction.  |
| Department of Planning                           | Meeting                | 11 August 2017        | Determine Department of Planning/WAPC expectations of LPS process.<br><br>Determine opportunities and constraints for inclusion of rural residential within Area 14. |
|  | Meeting                | 5 February 2018       | Liaison regarding comments and inclusions post advertising.  |
| Western Australian Planning Commission           | Referral               | 20 October 2017       | The Commission must within 90 days examine documents and determine they are suitable for advertising or if any modifications are required.                           |
| Office of the Environmental Protection Agency    | Referral               | 30 November 2017      | EPA to decide whether environmental review is required in accordance with the Environmental Protection Act.  |
| Department of Water and Environmental Regulation | Meeting                | 30 August 2017        | Determine water resource opportunities and constraints within Shire boundaries. Highlight issues to be addressed within Local Planning Scheme Review.                |
|  | Correspondence         | 26 July 2017          | Determine opportunities and constraints for inclusion of rural residential within Area 14.   |

| <b>Stakeholder</b>                        | <b>Engagement Type</b>    | <b>Estimated Date</b>  | <b>Purpose</b>   |
|---|---------------------------|--|--|
|   | Notice                    | 21 August 2017   | Statutory Notice of Resolution to Prepare Local Planning Scheme.   |
| Water Corporation                         | Meeting                   | 31 July 2017   | Determine water supply opportunities and constraints within Shire boundaries. Highlight issues to be addressed within Local Planning Scheme Review.        |
|   | Correspondence            | 26/07/2017   | Determine opportunities and constraints for inclusion of rural residential within Area 14.   |
|   | Notice                    | 21 August 2017   | Statutory Notice of Resolution to Prepare Local Planning Scheme  |
| Department of Fire and Emergency Services | Referral                  | 30 November 2017   | Statutory Referral during advertising to allow for submissions to be made in respect to content.   |
| Water License Holders                     | Notice                    | 21 August 2017   | Statutory Notice of Resolution to Prepare Local Planning Scheme  |
| Heritage Council                          | Referral                  | 30 November 2017   | Statutory Referral during advertising to allow for submissions to be made in respect to content.   |
| Councillors                               | Ordinary Council Meetings | 14 August 2017<br>20 September 2017<br>18 October 2017<br>15 November 2017 | Resolution to prepare scheme /<br>Resolution to advertise scheme /<br>Resolution to adopt scheme.  |
| Local Community                           | Notice                    | 21 August 2017   | Statutory Notice of Resolution to Prepare Local Planning Scheme  |
|   | Advertising               | 30 November 2017   | Advertise content of Local Planning Scheme and allow for submissions to be made in respect to content. A 3 month timeframe is associated with advertising. |
| Shire of Irwin                            | Notice                    | 21 August 2017   | Statutory Notice of Resolution to Prepare Local Planning Scheme  |
| Shire of Mullewa                          | Notice                    | 21 August 2017   | Statutory Notice of Resolution to Prepare Local Planning Scheme  |
| Shire of Morawa                           | Notice                    | 21 August 2017   | Statutory Notice of Resolution to Prepare Local Planning Scheme  |

| <b>Stakeholder</b>     | <b>Engagement Type</b> | <b>Estimated Date</b> | <b>Purpose</b>  |
|------------------------|------------------------|-----------------------|---|
| Shire of Three Springs | Notice                 | 21 August 2017        | Statutory Notice of Resolution to Prepare Local Planning Scheme |

Notes:

- Statutory Notice of Resolution to Prepare Local Planning Scheme allows 21 days for a memorandum in writing to be provided setting out recommendations in relation to the resolution.
- Within 90 days of receipt of the scheme (post Shire resolution to advertise) the WAPC shall make a decision to advertise the Scheme. Given up front and ongoing correspondence with the WAPC and the nature of the scheme the timeframes associated with this have been assumed to be less than the statutory timeframes.
- The statutory timeframe for the advertisement of the Scheme is 3 months.

Table 2 – Optional Additional Engagement

| <b>Stakeholder</b> | <b>Engagement Type</b>        | <b>Estimated Date</b> | <b>Purpose</b>   |
|--------------------|-------------------------------|-----------------------|--|
| Councillors        | Workshop                      |                       | Provide working drafts and technical input from the consultant on the preparation of the Local Planning Scheme.  |
| Local Community    | Community Information Session |                       | Provide information in the form of public displays with attendance of consultant to provide technical input. Provides opportunity for members of the public to express their interest in the development of the Local Planning Scheme. |

## 2. STAKEHOLDER ENGAGEMENT OUTCOMES

Table 3 – Outcomes

| Date           | Stakeholder            | Engagement / Response Type        | Notes   |
|----------------|------------------------|-----------------------------------|---|
| 18 July 2017   | Shire of Mingenew      | Video Conference                  | Inception / kick off meeting with Martin Whitley (CEO) and Simon Lancaster (Planner). Outline of Shire intentions and key areas for consideration.  |
| 26 July 2017   | Department of Water    | Phone Call / Email – Mark Canney  | Request to review water resources – opportunities and constraints relating to Mingenew and in particular Area 14.   |
| 26 July 2017   | Water Corporation      | Phone Call / Email – Brett Coombs | Request to review water resources – opportunities and constraints relating to Mingenew and in particular Area 14.<br><br>Response – there is potential to provide for a rural residential subdivision via the existing reticulated system provided the increase in lots is minor. Further analysis would need to be undertaken once final areas and lot numbers are known.  |
| 31 July 2017   | Water Corporation      | Meeting – Brett Coombs            | A reticulated water system is the only real feasible option for the potential new lots. Developers would be responsible for funding the extension of the existing watermain to service the new lots, however confirmation that there is sufficient water and pressure to service if lots are under 160-170AHD. Likely to be one watermain (located within the existing road reserve) which is not ideal, but likelihood of going under rail is low.<br><br>Lots to north of ridge unlikely to be serviced unless developer willing to pay for extension of main. Should look into on-site provision of water. |
| 11 August 2017 | Department of Planning | Meeting – Johan Gildenhuis        |   |
|                |                        |                                   |   |

| <b>Date</b> | <b>Stakeholder</b> | <b>Engagement /<br/>Response Type</b> | <b>Notes</b> |
|-------------|--------------------|---------------------------------------|--------------|
|             |                    |                                       |              |
|             |                    |                                       |              |
|             |                    |                                       |              |
|             |                    |                                       |              |



**9.5 BUILDING**

Nil

**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**

**11.2 STAFF**

**12.0 CONFIDENTIAL ITEMS**

Nil

**13.0 TIME AND DATE OF NEXT MEETING**

Next Ordinary Council Meeting to be held on Wednesday 20 September 2017 commencing at 4.30pm.

**14.0 CLOSURE**