



Annual Budget 2024/25

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

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

SHIRE OF MINGENEW
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

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

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

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 2,686,134	\$ 2,419,700	\$ 2,447,031
Grants, subsidies and contributions		1,065,729	281,320	918,867
Fees and charges		301,888	210,991	295,996
Interest revenue		116,435	144,446	63,449
Goods and services tax received		0	95,641	0
Other revenue		71,032	418,545	460,634
		4,241,218	3,570,643	4,185,977
Payments				
Employee costs		(1,625,393)	(1,157,067)	(1,454,868)
Materials and contracts		(1,344,748)	(901,723)	(1,289,120)
Utility charges		(102,836)	(98,540)	(86,210)
Finance costs		(39,690)	(1,714)	(21,450)
Insurance paid		(176,783)	(164,659)	(166,729)
Other expenditure		(42,642)	(385,888)	(451,505)
		(3,332,092)	(2,709,591)	(3,469,882)
Net cash provided by operating activities	4	909,126	861,052	716,095
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(4,339,419)	(738,801)	(3,312,000)
Payments for construction of infrastructure	5(b)	(2,141,065)	(1,966,062)	(2,608,000)
Capital grants, subsidies and contributions		2,830,746	2,070,570	4,455,100
Proceeds from sale of property, plant and equipment	5(a)	140,500	130,545	153,900
Net cash (used in) investing activities		(3,509,238)	(503,748)	(1,311,000)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(120,248)	(55,774)	(87,403)
Payments for principal portion of lease liabilities	8	(4,195)	(642)	(3,187)
Proceeds on disposal of financial assets at amortised cost - term deposits		1,079,710	(516,456)	
Proceeds from new borrowings	7(a)	1,600,000	0	400,000
Net cash provided by (used in) financing activities		2,555,267	(572,872)	309,410
Net (decrease) in cash held		(44,845)	(215,568)	(285,495)
Cash at beginning of year		1,478,042	1,693,610	1,509,994
Cash and cash equivalents at the end of the year	4	1,433,197	1,478,042	1,224,499

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 2,482,424	\$ 2,250,305	\$ 2,264,097
Rates excluding general rates	2(a)	203,710	185,542	182,934
Grants, subsidies and contributions		1,085,729	271,740	918,867
Fees and charges	14	301,888	293,940	295,996
Interest revenue	10(a)	116,435	144,446	63,449
Other revenue		71,032	418,545	460,634
Profit on asset disposals	5	59,652	11,670	21,750
Fair value adjustments to financial assets at fair value through profit or loss		0	1,261	0
		4,320,870	3,577,449	4,207,727

Expenditure from operating activities

Employee costs		(1,543,393)	(1,298,268)	(1,454,871)
Materials and contracts		(1,262,048)	(1,095,815)	(1,289,120)
Utility charges		(102,836)	(98,540)	(86,210)
Depreciation	6	(2,975,523)	(2,876,977)	(2,471,973)
Finance costs	10(c)	(39,690)	(1,714)	(21,450)
Insurance		(176,783)	(164,659)	(166,729)
Other expenditure		(42,642)	(385,888)	(451,505)
Loss on asset disposals	5	(2,236)	(6,956)	0
		(6,145,151)	(5,928,817)	(5,941,858)

Non cash amounts excluded from operating activities

	3(c)	2,918,107	2,911,103	2,450,223
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		3,294,762	1,938,337	4,455,100
Proceeds from disposal of assets	5	140,500	130,545	153,900
		3,435,262	2,068,882	4,609,000

Outflows from investing activities

Right of use assets recognised	5(c)	0	(23,000)	(15,000)
Payments for property, plant and equipment	5(a)	(4,339,419)	(738,801)	(3,312,000)
Payments for construction of infrastructure	5(b)	(2,141,065)	(1,966,062)	(2,608,000)
		(6,480,484)	(2,727,863)	(5,935,000)

Non-cash amounts excluded from investing activities

	3(d)	0	23,000	15,000
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Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	1,600,000	0	400,000
Leases liabilities recognised	8	0	23,000	15,000
Transfers from reserve accounts	9(a)	332,075	160,827	0
		1,932,075	183,827	415,000

Outflows from financing activities

Repayment of borrowings	7(a)	(120,248)	(55,774)	(87,403)
Payments for principal portion of lease liabilities	8	(4,195)	(642)	(3,187)
Transfers to reserve accounts	9(a)	(431,236)	(149,889)	(64,502)
		(555,679)	(206,305)	(155,092)

Non-cash amounts excluded from financing activities

	3(e)	0	(23,000)	(15,000)
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Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	575,000	696,724	350,000
Amount attributable to operating activities		1,093,826	559,735	716,092
Amount attributable to investing activities		(3,045,222)	(635,981)	(1,311,000)
Amount attributable to financing activities		1,376,396	(45,478)	244,908
Surplus/(deficit) remaining after the imposition of general rates	3	0	575,000	0

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

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

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2023/24 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

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

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

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

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

Option 2 (Two Instalments)

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

Option 3 (Four Instalments)

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Waivers or concessions

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

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Financial assets
 Receivables
 Inventories
 Other assets

Less: current liabilities

Trade and other payables
 Contract liabilities
 Capital grant/contribution liability
 Lease liabilities
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of lease liabilities
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	1,433,197	1,478,042	1,224,499
	0	1,079,710	0
	122,149	107,349	472,690
	6,031	8,331	5,050
	162,587	310,053	155,200
	1,723,964	2,983,485	1,857,439
	(296,550)	(541,550)	(218,344)
	0	(1,000)	0
	(144,466)	(634,245)	(985,651)
8	(4,195)	(4,195)	(11,813)
7	(245,362)	(56,220)	(312,597)
	(177,202)	(222,202)	(92,603)
	(867,775)	(1,459,412)	(1,621,008)
	856,189	1,524,073	236,431
3(b)	(856,189)	(949,073)	(236,431)
	0	575,000	0
9	(1,191,598)	(1,092,437)	(653,444)
	245,362	56,220	312,597
	4,195	4,195	11,813
	85,852	82,949	92,603
	(856,189)	(949,073)	(236,431)

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

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

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

Non cash amounts excluded from operating activities

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

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Right of use assets recognised

Non cash amounts excluded from investing activities

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

(e) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities

Less: Lease liability recognised

Non cash amounts excluded from financing activities

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

3. NET CURRENT ASSETS

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

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

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

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

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

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

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

By Program

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

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

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

AMORTISATION

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

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

7. BORROWINGS

(a) Borrowing repayments

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

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

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

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

7. BORROWINGS

(b) New borrowings - 2024/25

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

(c) Unspent borrowings

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

(d) Credit Facilities

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

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

8. LEASE LIABILITIES

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

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

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

(b) Reserve Accounts - Purposes

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

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

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

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	108,235	131,910	55,249
Late payment of fees and charges *	200	372	200
Other interest revenue	8,000	12,166	8,000
	116,435	144,448	63,449

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

The net result includes as expenses

(b) Auditors remuneration

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

(c) Interest expenses (finance costs)

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

(d) Write offs

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

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

11. ELECTED MEMBERS REMUNERATION

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

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

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

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

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to help ensure a safer community.

Fire prevention, animal control and inspections.

Health

To provide services to help ensure a safer community.

Food quality, pest control and inspections.

Education and welfare

To meet the needs of the community in these areas.

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

Housing

Provide housing services required by the community and for staff.

Maintenance of staff, aged and rental housing.

Community amenities

Provide services required by the community.

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

Recreation and culture

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

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

Transport

To provide effective and efficient transport services to the community.

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

Economic services

To help promote the Shire and improve its economic wellbeing.

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

Other property and services

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

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

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

14. FEES AND CHARGES

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

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

Capital Works Program For the year ended 30 June 2025

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

Capital Works Program For the year ended 30 June 2025

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

Project Location	Job Number		Project Description	Budget	Funding Source
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Plant & Equipment

Light Vehicles

CEO Executive Vehicle - 1MI - Capital	PE1	Renewal	Replace Toyota Prado	70,000	55,000 Disposal of Asset 15,000 Transfer from Plant Reserve
Works Supervisor Vehicle - MI108 - Capital	PE108	Renewal	Replace Toyota Hilux	50,000	35,000 Disposal of Asset 15,000 Transfer from Plant Reserve
MCS Executive Vehicle - MI177 - Capital	PE117	Renewal	Replace Toyota Rav4	45,000	30,000 Disposal of Asset 15,000 Transfer from Plant Reserve

Heavy Vehicles

Water Truck - MI255 - Capital	PE255	Renewal	Replace Water Truck (2nd hand)	150,000	0 Disposal of Asset 150,000 Transfer from Plant Reserve
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Plant & Equipment continued

Other Plant

Ride on Mower - MI4541 - Capital	PE4541	Renewal	Replace Ride on Mower	25,000	9,000 Disposal of Asset 16,000 Transfer from Plant Reserve
Parks & Gardens Plant & Equipment - Capital	PE998	Renewal	Replace Z335B ZTrac Mower	6,000	1,000 Disposal of Asset 5,000 Transfer from Plant Reserve
		Renewal	Replace Peruzzo Panther Mower	25,000	9,000 Disposal of Asset 16,000 Transfer from Plant Reserve
		New	Verti Drain implement (includes Verti Cut)	25,000	25,000 Transfer from Plant Reserve
Sundry Plant Purchases - Capital	PE999	Renewal	Replace Single Drum Vibrating Roller	7,500	1,500 Disposal of Asset 6,000 Transfer from Plant Reserve
Total Plant & Equipment				403,500	403,500

Infrastructure Roads

Rural

Road Construction - Rural - Gravel - Council Funded (Budgeting RC000		Renewal	Gravel Resheeting (Strawberry NE Rd)	190,000	50,000 DITRDCA - Roads to Recovery (R2R) 140,000 Municipal
Road Construction - Rural - Priority Wet Grading (Budgeting Onl	RC997	Renewal	Priority Wet Grade	260,000	260,000 Municipal
Yandanooka North East Road (RRG)	RRG002	Renewal	Yandanooka NE Road SLK 0.52-3.00	450,000	300,000 MRWA - Regional Road Group (RRG) 150,000 DITRDCA - Roads to Recovery (R2R)
Yandanooka North East Road (RRG) Stage 2	RRG502	Renewal	Yandanooka NE Road SLK 3.00-5.50	427,500	285,000 MRWA - Regional Road Group (RRG) 142,500 DITRDCA - Roads to Recovery (R2R)
Coalseam Road (RRG)	RRG003	Renewal	Coalseam Road SLK 23.57-24.37	150,500	100,333 MRWA - Regional Road Group (RRG) 50,167 DITRDCA - Roads to Recovery (R2R)

Urban

Road Construction - Urban - Sealed - Council Funded (Budgeting RC999		Renewal	Bitumen Reseal	100,000	100,000 Municipal
Road Construction - Urban - Sealed - Kerb Renewal - Council F	RC995	Renewal	Kerb Renewal	10,000	10,000 Municipal
Total Infrastructure Roads				1,588,000	1,588,000

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

FEES & CHARGES 2024/25

SHIRE
OF MINGENEW

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

FEES & CHARGES 2024/25

SHIRE
OF MINGENEW

	Unit Type	Cost (\$) Per Unit	Statutory (\$) or Council (C) Fee	GST Y/N
Autumn Centre				
Office only	per day	\$60.00	C	Y
	per hour	\$15.00	C	Y
Kitchen / Main Hall	per day	\$140.00	C	Y
	per hour	\$40.00	C	Y
Railway Station				
Private Room	per day	\$60.00	C	Y
	per hour	\$15.00	C	Y
Main Function Room	per day	\$96.00	C	Y
	per hour	\$24.00	C	Y
Entire Venue	per day	\$124.00	C	Y
	per hour	\$31.00	C	Y
Sports Club				
Private Room	per day	\$120.00	C	Y
	per hour	\$30.00	C	Y
Main Function Room	per day	\$160.00	C	Y
	per hour	\$40.00	C	Y
Entire Venue	per day	\$240.00	C	Y
	per hour	\$60.00	C	Y
Co-working Space				
Office space (per desk, hourly rate)	per hour	\$16.00	C	Y
Office space (per desk, daily rate)	per day	\$40.00	C	Y
Office space (per desk, weekly rate for 5 days per week or more)	per week	\$200.00	C	Y
SECURITY BONDS				
Venue hire bond, where liquor may be provided (local)	all venues per event	\$231.00	C	N
Venue hire bond, where liquor may be provided (non-local)	all venues per event	\$578.00	C	N
Community bus vehicle hire bond	all categories per booking	\$300.00	C	N
	<i>equivalent to vehicle insurance excess, subject to change in line with annual premiums</i>			
Seasonal keys / swipe cards	per season	\$50.00	C	N
Equipment hire bond (i.e. cups, saucers, tables, chairs, shade shelters etc.)	per event	\$100.00	C	N
Astrotourism telescope (local)	per occasion	\$50.00	C	N
Astrotourism telescope (non-local)	per occasion	\$200.00	C	N
Coolroom bond	per event	\$220.00	C	N
Standpipe key bond	per key	\$50.00	C	N
Cat / dog trap bond	per trap	\$55.00	C	N
COMMUNITY EQUIPMENT HIRE				
Mobile coolroom within the Mingenew Shire	per day	\$75.00	C	Y
Mobile coolroom outside of the Mingenew Shire	per day	\$150.00	C	Y
Trestle tables	per item	\$6.50	C	Y
Chairs	per item	\$2.00	C	Y
Tablecloth	per tablecloth	\$5.50	C	Y
Shade structure - mobile	per event	\$11.00	C	Y
Astrotourism telescope (local residents)	per night	\$0.00	C	Y
Astrotourism telescope - weeknights (non-local)	per night	\$35.00	C	Y
Astrotourism telescope - weekends (non-local)	per weekend	\$35.00	C	Y
Cat trap (maximum hire period is one week)	per trap	\$5.00	C	Y
Dog trap (maximum hire period is one week)	per trap	\$8.00	C	Y
CATERING				
Cups and saucers only	per venue / occasion	\$35.00	C	Y
Full catering (< 50 people)	per venue / occasion	\$74.00	C	Y
Full catering (50 - 80 people)	per venue / occasion	\$108.00	C	Y
Full catering (80 - 150 people)	per venue / occasion	\$136.00	C	Y
CLEANING CHARGES ON VENUE, VEHICLE & EQUIPMENT HIRE				
Failure to clean and tidy venue	per hour	\$88.00	C	Y
Failure to clean externally hired equipment	per hour	\$88.00	C	Y
Failure to clean community bus vehicle	per hour	\$88.00	C	Y
RAW MATERIALS & AGGREGATES CHARGES				
Sand				
Small truck (approx 1.5m ³)	per load	\$17.00	C	Y
Large truck (approx 14 m ³)	per load	\$154.00	C	Y
Cartage	per load	Cost to Shire + 20%	C	Y
Gravel				
Small truck (approx 1.5m ³)	per load	\$29.00	C	Y
Large truck (approx 14 m ³)	per load	\$278.00	C	Y
Cartage	per load	Cost to Shire + 20%	C	Y
Blue Metal				
Small truck (approx 1.5m ³)	per load	\$108.00	C	Y
Large truck (approx 14 m ³)	per load	\$1,003.00	C	Y
Cartage	per load	Cost to Shire + 20%	C	Y

FEES & CHARGES 2024/25

SHIRE
OF MINGENEW

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

FEES & CHARGES 2024/25

SHIRE
OF MINGENEW

	Unit Type	Cost (\$) Per Unit	Statutory (S) or Council (C) Fee	GST Y/N
CAT REGISTRATION FEES				
One year - normal fee	per cat	\$20.00	S	N
One year - pensioner concession	per cat	\$10.00	S	N
Three years - normal fee	per cat	\$42.50	S	N
Three years - pensioner concession	per cat	\$21.25	S	N
Lifetime - normal fee	per cat	\$100.00	S	N
Lifetime - pensioner concession	per cat	\$50.00	S	N
Grant or renewal of approval to breed cats	per breeding cat (male or female)	\$100.00	S	N
ANIMAL CONTROL AND IMPOUNDING FEES				
First day of impoundment	per occasion	\$141.00	C	N
Subsequent days of impoundment	per day	\$28.00	C	N
Authorised destruction of animal	per animal	\$58.00	C	Y
ANIMAL INFRINGEMENT FINES				
Infringements committed against the Dog Act 1976 & Cat Act 2011	per offence	per the Act(s)	S	N
FIRE PREVENTION				
Infringements committed against the Bush Fires Act 1954	per offence	per the Act	S	N
Firebreaks/fire prevention works carried out at request of property owners	per property	cost to Shire + 10%	S	N
HEALTH SERVICES				
FINES AND PENALTIES				
Health-related infringements (Health Local Laws, Food Act, Noise)	per offence	per the Act(s)	S	N
FOOD BUSINESS PREMISES				
Registration of a food business	per application	\$255.00	S	N
Notification of a food business (excludes exempt food businesses)	per application	\$84.00	S	N
Temporary food permit (excludes local community groups)	per day	\$25.00	C	Y
FOOD PREMISES SURVEILLANCE FEES				
High-risk premises	annual fee, per business	\$341.00	C	N
Medium-risk premises	annual fee, per business	\$198.00	C	N
Low-risk premises	annual fee, per business	\$58.00	C	N
Very low-risk premises (local charities and community groups exempt)	annual fee, per business	\$15.00	C	N
SEPTIC TANK FEES				
Application for the approval of an apparatus by Local Government	per tank	\$118.00	S	N
Issuance of a 'Permit to Use an Apparatus'	per tank	\$118.00	S	N
Local Government Report	per tank	\$118.00	S	N
TRADING IN PUBLIC PLACES				
Trade licence application (goods or services, inc mobile food vendors)	per application	\$40.00	C	Y
Operating fee - daily	per day	\$10.00	C	Y
Operating fee - 1 week	per week	\$40.00	C	Y
Operating fee - 1 month	per month	\$60.00	C	Y
Operating fee - 12 months	per annum	\$220.00	C	Y
REFUSE CHARGES				
Residential & Commercial				
240L general domestic waste bin	per bin, per annum	\$453.00	C	N
240L general commercial waste bin	per bin, per annum	\$453.00	C	N
240L general domestic waste bin, additional or replacement	complete bin	cost recovery	C	Y
1.5m ³ skip bin	per bin, per annum	\$1,250.00	C	N
3.0m ³ skip bin	per bin, per annum	\$1,565.00	C	N
Transfer Station				
Asbestos waste		not accepting	C	Y
Demolition rubble / refuse	per cubic metre or part thereof	\$79.00	C	Y
General household waste (Shire of Mingenew residents only)	per load	\$0.00	C	Y
Liquid Waste				
<i>**Council resolved (02151123S) to not accept septage liquid waste generated by or associated with the mining and resource sector or outside Shire of Mingenew boundary**</i>				
Residential septic tank only (generated within Shire of Mingenew)	per 2,000 litres or less	\$110.00	C	Y
Townsite commercial (generated within Shire of Mingenew)	per 1,000 litres	\$110.00	C	Y
LODGING HOUSES				
Application / renewal of lodging house	per annum	\$35.00	C	N
Inspection fee	per inspection	\$75.00	C	N
CERTIFICATES				
Liquor Act certification (Section 39 or 40)	per application	\$73.00	C	N

FEES & CHARGES 2024/25

SHIRE
OF MINGENEW

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



FEES & CHARGES 2024/25

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