



MCS ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

18 June 2025 at 5:00pm

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12. MANAGER CORPORATE SERVICES

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SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

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

For the period ended 30 April 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025

	Note	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		2,617,171	2,615,171	2,613,921	(1,250)	(0.05%)	
Rates excluding general rates		68,963	68,963	68,963	0	0.00%	
Grants, subsidies and contributions		334,862	290,213	289,983	(230)	(0.08%)	
Fees and charges		345,694	267,677	269,424	1,747	0.65%	
Interest revenue		171,795	122,080	140,808	18,728	15.34%	▲
Other revenue		76,032	65,117	66,687	1,570	2.41%	
Profit on asset disposals		80,743	80,741	60,290	(20,451)	(25.33%)	▼
		3,695,260	3,509,962	3,510,076	114	0.00%	
Expenditure from operating activities							
Employee costs		(1,492,030)	(1,236,699)	(1,189,684)	47,015	3.80%	▼
Materials and contracts		(1,392,057)	(1,113,077)	(745,553)	367,524	33.02%	▼
Utility charges		(126,636)	(106,030)	(94,689)	11,341	10.70%	
Depreciation		(2,718,573)	(2,070,190)	(1,991,319)	78,871	3.81%	▼
Finance costs		(13,329)	(3,493)	(3,011)	482	13.80%	
Insurance		(177,537)	(177,493)	(170,829)	6,664	3.75%	
Other expenditure		(126,806)	(98,405)	(80,207)	18,198	18.49%	▼
Loss on asset disposals		(2,236)	(2,236)	(7,239)	(5,003)	(223.75%)	▲
Loss on revaluation of non-current assets		0	0	(2,664)	(2,664)	0.00%	
		(6,049,204)	(4,807,623)	(4,285,195)	522,428	10.87%	
Non cash amounts excluded from operating activities	2(c)	2,640,066	1,991,685	1,940,932	(50,753)	(2.55%)	▼
Amount attributable to operating activities		286,122	694,024	1,165,813	471,789	67.98%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		2,686,000	2,027,571	1,218,173	(809,398)	(39.92%)	▼
Proceeds from disposal of assets		161,591	159,091	142,182	(16,909)	(10.63%)	
		2,847,591	2,186,662	1,360,355	(826,307)	(37.79%)	
Outflows from investing activities							
Payments for property, plant and equipment		(3,818,661)	(2,093,526)	(467,402)	1,626,124	77.67%	▼
Payments for construction of infrastructure		(2,093,000)	(1,808,062)	(1,346,737)	461,325	25.51%	▼
		(5,911,661)	(3,901,588)	(1,814,139)	2,087,449	53.50%	
Amount attributable to investing activities		(3,064,070)	(1,714,926)	(453,784)	1,261,142	73.54%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new borrowings		1,600,000	0	0	0	0.00%	
Transfer from reserves		345,317	0	0	0	0.00%	
		1,945,317	0	0	0	0.00%	
Outflows from financing activities							
Payments for principal portion of lease liabilities		(3,186)	(2,471)	(2,352)	119	4.82%	
Repayment of borrowings		(56,220)	(56,219)	(56,220)	(1)	(0.00%)	
Transfer to reserves		(463,515)	(8,000)	(7,271)	729	9.11%	
		(522,921)	(66,690)	(65,843)	847	1.27%	
Amount attributable to financing activities		1,422,396	(66,690)	(65,843)	847	1.27%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	1,600,242	1,600,242	1,600,242	0	0.00%	
Amount attributable to operating activities		286,122	694,024	1,165,813	471,789	67.98%	▲
Amount attributable to investing activities		(3,064,070)	(1,714,926)	(453,784)	1,261,142	73.54%	▼
Amount attributable to financing activities		1,422,396	(66,690)	(65,843)	847	1.27%	
Surplus or deficit after imposition of general rates		244,690	512,650	2,246,428	1,733,778	338.20%	▲

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 APRIL 2025

	Actual 30 June 2024	Actual as at 30 April 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,025,057	3,861,586
Trade and other receivables	202,898	157,044
Other financial assets	1,079,710	0
Inventories	698	823
Other assets	445,524	323,371
TOTAL CURRENT ASSETS	3,753,887	4,342,824
NON-CURRENT ASSETS		
Trade and other receivables	32,959	32,959
Other financial assets	62,378	59,715
Property, plant and equipment	9,913,501	9,859,339
Infrastructure	51,951,949	51,743,250
Right-of-use assets	20,707	17,258
TOTAL NON-CURRENT ASSETS	61,981,494	61,712,521
TOTAL ASSETS	65,735,381	66,055,345
CURRENT LIABILITIES		
Trade and other payables	391,631	70,453
Other liabilities	661,825	918,486
Lease liabilities	3,186	834
Borrowings	56,220	0
Employee related provisions	148,064	148,064
TOTAL CURRENT LIABILITIES	1,260,926	1,137,837
NON-CURRENT LIABILITIES		
Lease liabilities	17,521	17,521
Borrowings	85,175	85,175
Employee related provisions	46,686	46,686
TOTAL NON-CURRENT LIABILITIES	149,382	149,382
TOTAL LIABILITIES	1,410,308	1,287,219
NET ASSETS	64,325,073	64,768,126
EQUITY		
Retained surplus	43,217,890	43,653,670
Reserve accounts	1,100,188	1,107,459
Revaluation surplus	20,006,995	20,006,995
TOTAL EQUITY	64,325,073	64,768,124

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 May 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Estimation uncertainties and judgements made in relation to lease

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025

2 NET CURRENT ASSETS INFORMATION

(a) Net current assets used in the Statement of Financial Activity

Current assets

Cash and cash equivalents
Trade and other receivables
Other financial assets
Inventories
Other assets

Less: current liabilities

Trade and other payables
Other liabilities
Lease liabilities
Borrowings
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Amended Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 30 April 2025
	\$	\$	\$
	2,025,057	2,025,057	3,861,586
	202,898	202,898	157,044
	1,079,710	1,079,710	0
	698	698	823
	445,524	445,524	323,371
	3,753,887	3,753,887	4,342,824
	(391,631)	(391,631)	(70,453)
	(661,825)	(661,825)	(918,486)
	(3,186)	(3,186)	(834)
	(56,220)	(56,220)	0
	(148,064)	(148,064)	(148,064)
	(1,260,926)	(1,260,926)	(1,137,837)
	2,492,961	2,492,961	3,204,987
2(b)	(892,719)	(892,719)	(958,559)
	1,600,242	1,600,242	2,246,428

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

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

Total adjustments to net current assets

	(1,100,189)	(1,100,189)	(1,107,459)
	3,186	3,186	834
	56,220	56,220	0
	148,064	148,064	148,066
2(a)	(892,719)	(892,719)	(958,559)

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Loss on revaluation of non current assets
Add: Depreciation

Total non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2025	YTD Budget Estimates 30 April 2025	YTD Actual 30 April 2025
	\$	\$	\$
	(80,743)	(80,741)	(60,290)
	2,236	2,236	7,239
	0	0	2,664
	2,718,573	2,070,190	1,991,319
	2,640,066	1,991,685	1,940,932

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2024-25 year is \$20,000 or 15.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Interest revenue	18,728	15.34%	▲
More Municipal Interest than anticipated - \$17,539;		Permanent	
More interest applied to outstanding rates than anticipated - \$1,485.			
Profit on asset disposals	(20,451)	(25.33%)	▼
Less profit on sale of Works Manager Vehicle Hilux Ute than anticipated - (\$3,826).		Permanent	
Less profit on sale of CEO Prado than anticipated - (\$10,983);		Timing	
Less profit on sale of MCS RAV4 than anticipated - (\$1,320);			
Less profit on sale of Panther Mower than anticipated - (\$2,824);			
Single Drum Vibrating Roller has not been sold - (\$1,500).			
Expenditure from operating activities			
Employee costs	47,015	3.80%	▼
Timing of operation works wages instead of capital works - \$30,402		Timing	
Materials and contracts	367,524	33.02%	▼
Anticipated payment of consultancy expenses including Community Satisfaction Survey, Public Health Plan, Local Planning Scheme Review, Carbon Footprint Review Sealed Roads, Asset Management, Airfield Master Plan - \$70,497;		Timing	
Less legal expense than anticipated - \$16,911;			
Less ESL expense than anticipated - \$7,233;			
Less medical support expenses than anticipated - \$6,599;			
Less advertising and promotional service than anticipated - \$33,161;			
Less than anticipated minor assets purchases - \$40,625;			
Less road maintenance than anticipated - \$76,160;			
Less building maintenance than anticipated - \$11,433;			
Less parks and oval maintenance than anticipated - \$69,433;			
Less contract services (ranger, EHO, planning & building) than anticipated - \$2,872;			
Less tourism subscriptions and visitor centre contributions than anticipated - \$8,886;			
Anticipated MIG contribution - \$3,000;			
Fewer Plant Op Costs - \$16,727.			
Depreciation	78,871	3.81%	▼
Timing of processing depreciation on new capital expenditure - \$78,871		Timing	
Other expenditure	18,198	18.49%	▼
Less Community Assistance Grants paid than budgetted - \$19,027.		Timing	
Loss on asset disposals	(5,003)	(223.75%)	▲
Greater loss than anticipated for ride on mower - (\$5,433).		Permanent	
Sale of Ztrak mower not completed - \$430.		Timing	
Non cash amounts excluded from operating activities	(50,753)	(2.55%)	▼
Loss on Local Government House Trust revaluation - \$2,664.		Permanent	
Variance in depreciation expense per above items - (\$78,871);		Timing	
Variance in profit and loss on asset disposals per above items - 25,454.			

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2024-25 year is \$20,000 or 15.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(809,398)	(39.92%)	▼
Less revenue recognised against Sports Club AC - (\$13,167);		Permanent	
Less revenue recognised against Tennis Club Lights - (\$1,497).			
Less revenue recognised against Daycare Centre - (\$246,485);		Timing	
Less revenue recognised against RRG & R2R projects - (\$56,628);			
Less revenue recognised against DFES Resilience Fund (Rec Centre) - (\$313,302);			
Less revenue recognised against DFES Community Benefit Fund (Water Park) - (\$83,325);			
Less revenue recognised against Club Night Lights Program - (\$16,665);			
Less revenue recognised against Water Tank - (\$19,998);			
Less revenue recognised against Mingenew Spring - (\$33,330);			
Less revenue recognised against DFES Resilience Fund (Digital Sign) - (\$30,000);			
More revenue recognised against DoT's Shared Paths - \$5,000.			
Outflows from investing activities			
Payments for property, plant and equipment	1,626,124	77.67%	▼
Anticipated further progress on Key Worker Housing - \$266,640;		Permanent	
Anticipated further progress on Community Housing - \$266,640.			
Anticipated further progress on Daycare Centre - \$551,943;		Timing	
Work delayed on replacement of lights at Autumn Centre - \$8,000;			
Anticipated further progress on improvements to staff & community housing - \$52,374;			
Anticipated commencement on Rec Centre upgrade - \$286,332;			
Anticipated trough to be installed at the Railway Station - \$5,000;			
Anticipated replacement airconditioner at Rec Centre - \$5,000;			
Anticipated further progress on improvements to Admin office - \$17,878;			
Anticipated purchase of water truck - \$150,000;			
Anticipated further progress on airstrip shed - \$8,888;			
Anticipated further progress on public toilets - \$2,670;			
Anticipated further expenditure on sundry plant for parks & gardens - \$4,891.			
Payments for construction of infrastructure	461,325	25.51%	▼
Anticipated further progress on Main Oval Water Tank - \$30,000;		Permanent	
Anticipated completion of Digital Information Sign - \$80,000.			
Anticipated completion of RRG and R2R projects - \$43,662;		Timing	
Anticipated further progress on council-funded road projects - \$69,120;			
Anticipated further progress on Water Park - \$112,500;			
Anticipated less expenditure on Town Landscaping - (\$9,322);			
Anticipated further progress on Mingenew Spring - \$70,336;			
Anticipated completion of Tennis Courts lights replacement - \$39,633;			
Anticipated further progress on footpaths and cycleways - \$5,397;			
Anticipated further progress on kerb renewal - \$10,000;			
Anticipated further progress on football oval dugouts - \$10,000.			
Surplus or deficit after imposition of general rates	1,733,778	338.20%	▲
Due to variances deccribed above			

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.60 M	\$1.60 M	\$1.60 M	\$0.00 M
Closing	\$0.24 M	\$0.51 M	\$2.25 M	\$1.73 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$3.91 M	% of total
Unrestricted Cash	\$1.71 M	43.8%
Restricted Cash	\$2.20 M	56.2%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.07 M	% Outstanding
Trade Payables	\$0.01 M	
0 to 30 Days		0.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$0.05 M	% Collected
Rates Receivable	\$0.10 M	96.2%
Trade Receivable	\$0.05 M	% Outstanding
Over 30 Days		10.0%
Over 90 Days		2.8%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.29 M	\$0.69 M	\$1.17 M	\$0.47 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.61 M	% Variance
YTD Budget	\$2.62 M	(0.0%)

Grants and Contributions		
YTD Actual	\$0.29 M	% Variance
YTD Budget	\$0.29 M	(0.1%)

Refer to 13 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.27 M	% Variance
YTD Budget	\$0.27 M	0.7%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.06 M)	(\$1.71 M)	(\$0.45 M)	\$1.26 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.14 M	%
Amended Budget	\$0.16 M	(12.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.35 M	% Spent
Amended Budget	\$2.09 M	(35.7%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$1.22 M	% Received
Amended Budget	\$2.69 M	(54.6%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.42 M	(\$0.07 M)	(\$0.07 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.06 M)
Interest expense	(\$0.00 M)
Principal due	\$0.09 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$1.11 M
Net Movement	\$0.01 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)
Principal due	\$0.02 M

Refer to Note 11 - Lease Liabilities

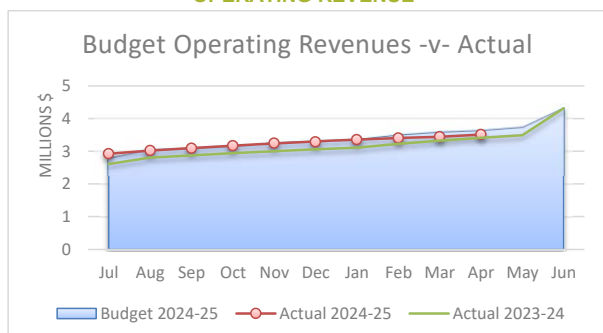
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2025

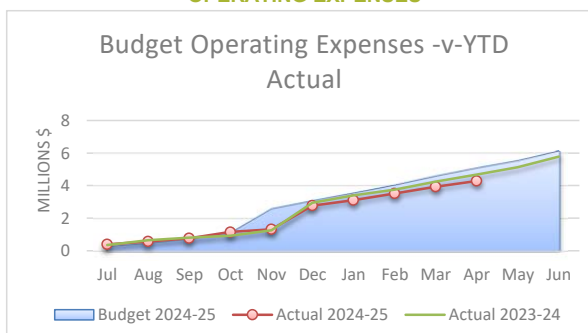
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

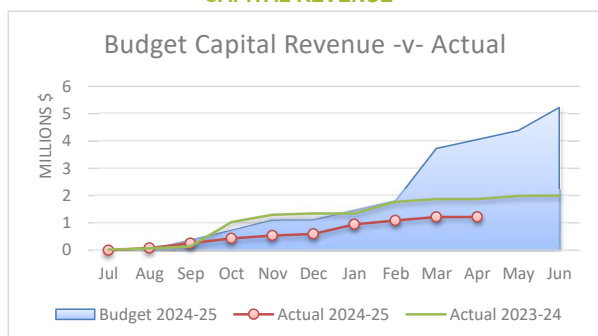


OPERATING EXPENSES

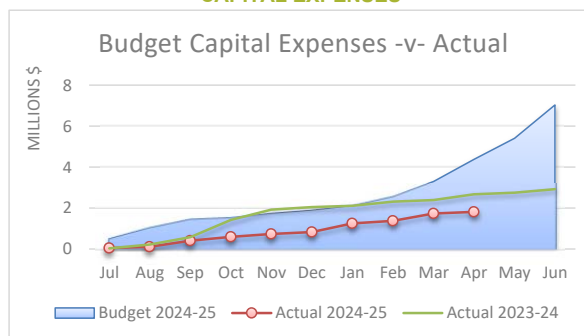


INVESTING ACTIVITIES

CAPITAL REVENUE

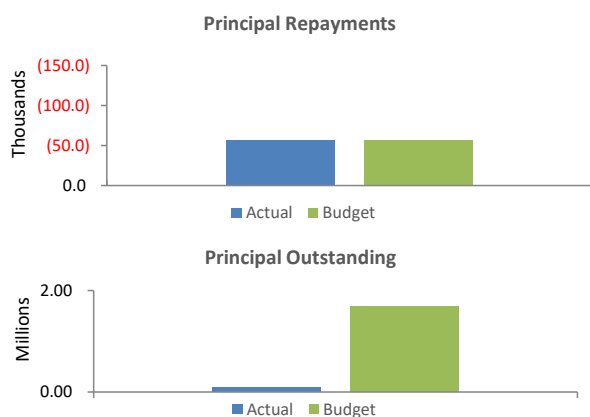


CAPITAL EXPENSES

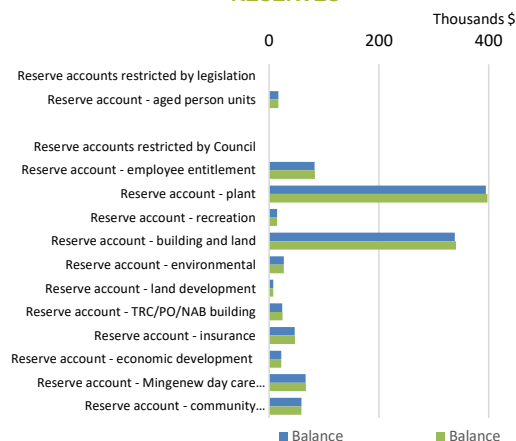


FINANCING ACTIVITIES

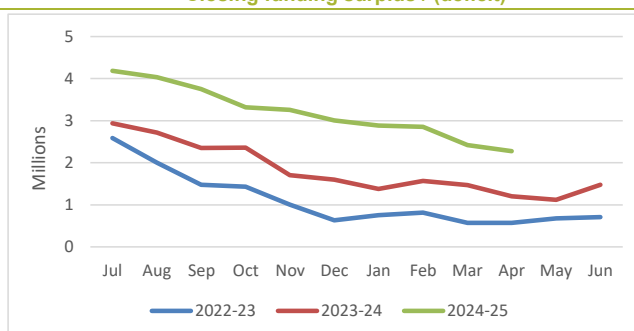
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted \$	Restricted \$	Total \$	Trust \$	Institution	Interest Rate	Maturity Date
Float	Cash and cash equivalents	100	0	100	0			-
Municipal Fund	Cash and cash equivalents	1,714,350	1,039,677	2,754,027	0	NAB	4.10%	-
Reserve Fund	Cash and cash equivalents	0	1,107,459	1,107,459	0	NAB	5.12%	Jun 2025
Trust Fund	Cash and cash equivalents	0	0	50,001	50,001	NAB	3.85%	-
Total		1,714,450	2,147,136	3,911,587	50,001			
Comprising								
Cash and cash equivalents		1,714,450	2,147,136	3,911,587	50,001			
		1,714,450	2,147,136	3,911,587	50,001			

KEY INFORMATION

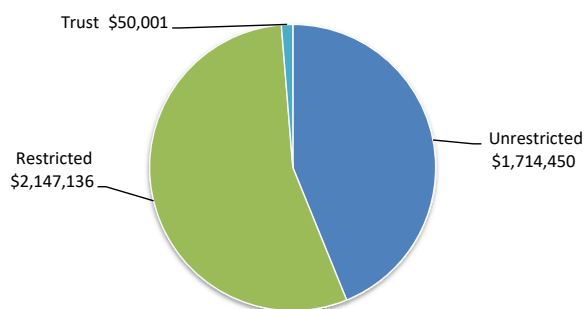
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Reserve account - aged person units	16,933	3,767	0	20,700	16,933	121	0	17,054
Reserve accounts restricted by Council								
Reserve account - employee entitlement	82,937	3,753	0	86,690	82,937	594	0	83,531
Reserve account - plant	394,838	338,957	(276,242)	457,553	394,837	2,826	0	397,663
Reserve account - recreation	14,274	646	0	14,920	14,274	102	0	14,376
Reserve account - building and land	338,255	15,306	0	353,561	338,255	2,420	0	340,675
Reserve account - environmental	26,855	1,215	0	28,070	26,855	192	0	27,047
Reserve account - land development	7,555	341	0	7,896	7,555	54	0	7,609
Reserve account - TRC/PO/NAB building	24,055	1,088	0	25,143	24,055	172	0	24,227
Reserve account - insurance	46,796	2,117	0	48,913	46,796	335	0	47,131
Reserve account - economic development	22,099	1,000	0	23,099	22,099	158	0	22,257
Reserve account - Mingenew day care centre redevelopment	66,739	3,020	(69,075)	684	66,739	297	0	67,036
Reserve account - community infrastructure fund contribution	58,853	92,305	0	151,158	58,853	0	0	58,853
	1,100,189	463,515	(345,317)	1,218,387	1,100,188	7,271	0	1,107,459

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	72,000	0	0	0
Buildings - non-specialised	2,745,673	1,316,538	152,175	(1,164,363)
Buildings - specialised	578,246	360,246	52,294	(307,952)
Plant and equipment	422,742	416,742	262,933	(153,809)
Acquisition of property, plant and equipment	3,818,661	2,093,526	467,402	(1,626,124)
Infrastructure - roads	1,588,000	1,414,651	1,291,870	(122,781)
Infrastructure - footpaths	60,000	10,000	4,603	(5,397)
Infrastructure - parks & ovals	355,000	293,411	50,264	(243,147)
Infrastructure - other	90,000	90,000	0	(90,000)
Acquisition of infrastructure	2,093,000	1,808,062	1,346,737	(461,325)
Total of PPE and Infrastructure.	5,911,661	3,901,588	1,814,139	(2,087,449)
Total capital acquisitions	5,911,661	3,901,588	1,814,139	(2,087,449)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,686,000	2,027,571	1,218,173	(809,398)
Borrowings	1,600,000	0	0	0
Other (disposals & C/Fwd)	161,591	159,091	142,182	(16,909)
Reserve accounts				
Reserve account - plant	276,242	0	0	0
Reserve account - Mingenew day care centre redevelopment	69,075	0	0	0
Contribution - operations	1,118,753	1,714,926	453,784	(1,261,142)
Capital funding total	5,911,661	3,901,588	1,814,139	(2,087,449)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

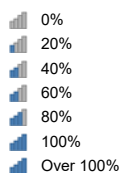
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

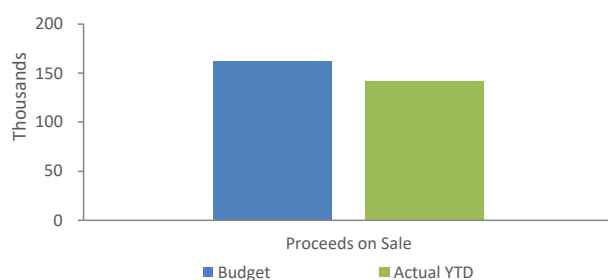


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Amended		Variance (Under)/Over
Account Description		Budget \$	YTD Budget \$	
				\$
Land - freehold				
LC999	Community Housing Project - Land Purchase (Budget Only)	72,000	0	0
Land - freehold Total		72,000	0	0
Buildings - non-specialised				
BC005	23 Field Street (Lot 5) - Residence - Building (Capital)	13,000	13,000	0
BC015	15 Field Street (Lot 256) - Residence - Building (Capital)	10,000	10,000	0
BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	13,000	13,000	0
BC020	20 Victoria Road - Daycare Centre - Building (Capital)	1,000,000	666,594	114,651
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	35,785	35,776	17,898
BC033	33 Victoria Road (Lot 89) - Residence - Building (Capital)	50,000	36,000	19,626
BC120	12 Victoria Road (Lot 66) - (APU) - Building (Capital)	15,000	0	0
BC999	GROH Housing	400,000	133,320	0
BC999	GROH Housing	400,000	133,320	0
BC998	Key Worker Accommodation	400,000	133,320	0
BC998	Key Worker Accommodation	400,000	133,320	0
BC599	Airstrip Shed - Building (Capital)	8,888	8,888	0
Building - non-specialised Total		2,745,673	1,316,538	152,175
Buildings - specialised				
BC098	Recreation Centre - Building (Capital)	545,000	327,000	40,668
BC082	82 Phillip Street (R03) - Autumn Centre - Building (Capital)	8,000	8,000	0
BC500	Public Conveniences - Building (Capital)	5,746	5,746	3,076
BC032	32 Bride Street (Lot 67) - Sports Club - Building (Capital)	9,500	9,500	8,550
BC598	Recreation Centre - Air Conditioner (capital)	5,000	5,000	0
BC016	16 Midlands Road - Railway Station - Building (Capital)	5,000	5,000	0
Building - specialised Total		578,246	360,246	52,294
Plant & equipment				
PE1	CEO Executive Vehicle - 1MI - Capital	70,000	70,000	70,812
PE108	Works Manager Vehicle - MI108 - Capital	60,610	60,610	60,610
PE177	MCS Executive Vehicle - 177MI - Capital	47,632	47,632	47,632
PE255	Water Truck - MI255 - Capital	150,000	150,000	0
PE4541	Ride on Mower - MI4541 - Capital	25,000	25,000	25,270
PE998	Z335B Ztrac Mower - Capital	6,000	0	0
PE998	Peruzzo Panther Mower - Capital	25,000	25,000	26,740
PE998	Verti Drain implement (includes Verti Cut) - Capital	31,000	31,000	27,000
PE999	Single Drum Vibrating Roller - Capital	7,500	7,500	4,869
Plant & equipment Total		422,742	416,742	262,933
Infrastructure - roads				
RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	190,000	190,000	149,726
RC018	Strawberry North East Road (Capital)			149,726
RC997	Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	86,656	60,223
RC005	Yandanooka Melara Road (Capital)			6,283
RC011	Moorriary Road (Capital)			24,878
RC088	Depot Hill North Road (Capital)			29,062
RRG002	Yandanooka North East Road (RRG)	450,000	449,999	462,327
RRG502	Yandanooka North East Road (RRG) Stage 2	427,500	427,498	413,163
RRG003	Coalseam Road (RRG)	150,500	150,498	108,844
RC999	Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	100,000	100,000	97,587
RC041	Victoria Road (Capital)	0	0	15,446
RC043	Shenton Street (Capital)	0	0	31,939
RC044	William Street (Capital)	0	0	37,139
RC058	Spring Street (Capital)	0	0	13,063
RC995	Road Construction - Urban - Sealed - Kerb Renewal - Council Funded (Budget Only)	10,000	10,000	0
Infrastructure - roads Total		1,588,000	1,414,651	1,291,870
Infrastructure - footpath				
FC000	Footpath Construction General (Budgeting Only)	60,000	10,000	4,603
FC041	Victoria Road - Footpath Capital			2,474
FC043	Shenton Street - Footpath Capital			2,129
Infrastructure - footpath Total		60,000	10,000	4,603
Infrastructure - parks & gardens				
PC012	Mingenew Spring - (Capital)	100,000	70,336	0
PC027	Water Park (Capital)	125,000	112,500	0
PC020	Tennis Courts - Infrastructure - (Capital)	50,000	50,000	10,367
PC022	Rec Centre - Main Oval Infrastructure - (Capital)	30,000	30,000	0
PC028	Town Landscaping (Capital)	50,000	30,575	39,897
Infrastructure - parks & gardens Total		355,000	293,411	50,264
Infrastructure - other				
OC013	Digital Information Sign (Capital)	80,000	80,000	0
OC016	Football Oval - Dugouts (Capital)	10,000	10,000	0
Infrastructure - other Total		90,000	90,000	0
Total		5,911,661	3,901,588	1,814,139

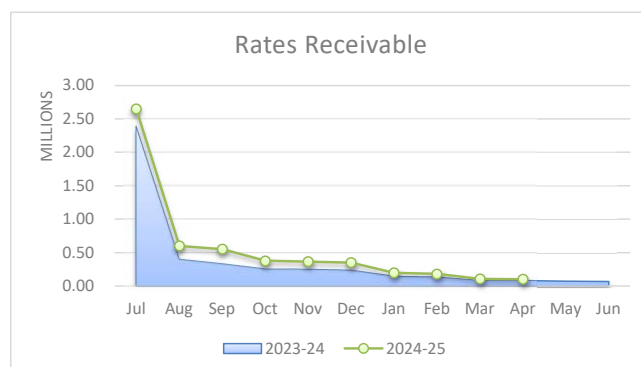
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
948	Toyota Prado - 1MI	26,351	55,000	28,649	0	30,516	48,182	17,666	0
952	Toyota RAV4 - 177MI	19,747	30,000	10,253	0	20,431	29,364	8,933	0
951	Toyota Hilux Dual Cab Utility - 108MI	21,425	35,000	13,575	0	22,978	32,727	9,749	0
0684	Ride on Mower - MI4541	10,806	9,000	0	(1,806)	11,057	3,818	0	(7,239)
913	Ztrak Mower Z335B	1,430	1,000	0	(430)	0	0	0	0
904	Panther Flail Mower	3,325	9,000	5,675	0	4,149	7,000	2,851	0
0643	Single Drum Vibrating Roller	0	1,500	1,500	0	0	0	0	0
0592	Skid Steer - MI4650	0	21,091	21,091	0	0	21,091	21,091	0
		83,084	161,591	80,743	(2,236)	89,131	142,182	60,290	(7,239)



7 RECEIVABLES

Rates receivable	30 June 2024	30 Apr 2025
	\$	\$
Opening arrears previous year	57,681	64,650
Levied this year	2,372,994	2,613,921
Less - collections to date	(2,365,878)	(2,576,243)
Gross rates collectable	64,797	102,328
Allowance for impairment of rates receivable	(147)	(147)
Net rates collectable	64,650	102,181
% Collected	97.3%	96.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(125)	43,747	2,389	1,110	1,336	48,457
Percentage	(0.3%)	90.3%	4.9%	2.3%	2.8%	
Balance per trial balance						
Trade receivables	(Trade receivables \$48,457 + Pension rebates \$674)					49,131
GST receivable						6,762
Allowance for credit losses of trade receivables						(1,030)
Total receivables general outstanding						54,863
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 April 2025
	\$	\$	\$	\$
Other current assets				
Financial assets at amortised cost	1,079,710	0	(1,079,710)	0
Inventory				
Fuel	698	50,619	(50,494)	823
Other assets				
Prepayments	9,844	8,290	(9,844)	8,290
Accrued income	435,680	437,553	(558,152)	315,081
Total other current assets	1,525,932	496,462	(1,698,200)	324,194
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	8,470	29	0	0	8,499
Balance per trial balance						
Sundry creditors		(Trade payables \$8,499 + ESL and rental creditors \$268)				8,767
Accrued salaries and wages						238
ATO liabilities						30,709
Other payables - bonds held						19,766
Prepaid rates						5,403
Accrued expenses						5,570
Total payables general outstanding						70,453

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

10 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader	146	141,395	0	0	(56,220)	(56,220)	85,175	85,175	(1,178)	(1,811)
Housing - GROH	147	0	0	800,000	0	0	0	800,000	0	(4,562)
Housing - Key Workers	148	0	0	800,000	0	0	0	800,000	0	(4,562)
Total		141,395	0	1,600,000	(56,220)	(56,220)	85,175	1,685,175	(1,178)	(10,935)
Current borrowings		56,220					0			
Non-current borrowings		85,175					85,175			
		141,395					85,175			

All debenture repayments were financed by general purpose revenue.

New borrowings 2024-25

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget				\$	%	Actual	Budget	\$
Housing - GROH	0	800,000	WATC	Debenture	10	0	4.60	0	0	0
Housing - Key Workers	0	800,000	WATC	Debenture	10	0	4.60	0	0	0
	0	1,600,000				0		0	0	0

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Ricoh Multifunction Printer	3	20,707	0	0	(2,352)	(3,186)	18,355	17,521	(1,833)	(2,394)
Total		20,707	0	0	(2,352)	(3,186)	18,355	17,521	(1,833)	(2,394)
Current lease liabilities		3,186					834			
Non-current lease liabilities		17,521					17,521			
		20,707					18,355			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 April 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		659,244	0	1,228,333	(969,091)	918,486
Other Liabilities income in advance		2,581	0	0	(2,581)	0
Total other liabilities		661,825	0	1,228,333	(971,672)	918,486
Employee Related Provisions						
Provision for annual leave		91,839	0	0	0	91,839
Provision for long service leave		30,528	0	0	0	30,528
Employment on-costs		25,697	0	0	0	25,697
Total Provisions		148,064	0	0	0	148,064
Total other current liabilities		809,889	0	1,228,333	(971,672)	1,066,550

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2024		(As revenue)	30 Apr 2025	30 Apr 2025	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	42,047	31,047	31,535
Grants Commission - Roads	0	0	0	0	0	38,544	29,544	28,908
DFES - LGGS Operating Grant	0	0	0	0	0	24,149	24,149	24,149
FRRR - Town Centre Mural	1,000	0	(1,000)	0	0	0	0	0
MRWA - Street Light Subsidy	0	0	0	0	0	2,950	2,949	2,920
MRWA - Direct Grant	0	0	0	0	0	120,572	120,572	120,572
DPIRD - Mingenew Space Precinct Masterplan (FY22)	0	0	0	0	0	8,000	8,000	8,000
DEWR - Apprenticeship incentives	0	0	0	0	0	8,550	6,411	8,699
	1,000	0	(1,000)	0	0	244,812	222,672	224,783
Contributions								
Autumn Centre	0	0	0	0	0	50	50	50
Terra Mining - Road contribution	0	0	0	0	0	90,000	67,491	65,150
	0	0	0	0	0	90,050	67,541	65,200
TOTALS	1,000	0	(1,000)	0	0	334,862	290,213	289,983

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2024		(As revenue)	30 Apr 2025	30 Apr 2025			
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
REDS - Daycare Centre	0	25,000	(25,000)	0	0	150,000	99,990	141,626
Lotterywest - Daycare Centre	0	275,000	(45,178)	229,822	229,822	500,000	333,300	45,179
TBC - Solar Energy	0	0	0	0	0	26,000	0	0
DFES Resilience Fund - Rec Centre	470,000	0	0	470,000	470,000	470,000	313,302	0
DFES Community Benefit Fund - Water Park	150,000	0	0	150,000	150,000	125,000	83,325	0
Club Night Lights Program - Tennis Lights	0	0	0	0	0	25,000	16,665	0
TBC - Water Tank (Rec Centre)	0	0	0	0	0	30,000	19,998	0
TBC - Mingenew Spring	0	0	0	0	0	50,000	33,330	0
Grants Commission - Bridges	9,244	0	0	9,244	9,244	0	0	0
Regional Road Group - Yandanooka NE Road 0.52-3.00	0	240,000	(240,000)	0	0	300,000	300,000	300,000
Regional Road Group - Yandanooka NE Road 3.00-5.50	0	228,000	(228,000)	0	0	285,000	285,000	275,456
Regional Road Group - Coalseam Road 23.57-24.37	0	82,666	(72,566)	10,100	10,100	100,333	100,332	72,566
Roads to Recovery - Yandanooka NE Road 0.52-3.00	0	150,000	(150,000)	0	0	150,000	150,000	150,000
Roads to Recovery - Yandanooka NE Road 3.00-5.50	0	142,500	(137,707)	4,793	4,793	142,500	142,500	137,707
Roads to Recovery - Coalseam Road 23.57-24.37	0	50,167	(35,640)	14,527	14,527	50,167	50,165	35,640
Roads to Recovery - Resheeting Strawberry NE Road	0	25,000	(25,000)	0	0	50,000	50,000	50,000
DOT - Footpaths	0	10,000	(10,000)	0	0	30,000	5,000	10,000
DFES Resilience Fund - Digital Sign	30,000	0	0	30,000	30,000	30,000	30,000	0
	659,244	1,228,333	(969,091)	918,486	918,486	2,514,000	2,012,907	1,218,173
Capital contributions								
Community Resource Centre - Daycare Centre	0	0	0	0	0	150,000	0	0
Tennis Club - Tennis Lights	0	0	0	0	0	12,500	5,164	0
Sports Club - Air Conditioner	0	0	0	0	0	9,500	9,500	0
	0	0	0	0	0	172,000	14,664	0
TOTALS	659,244	1,228,333	(969,091)	918,486	918,486	2,686,000	2,027,571	1,218,173

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2025

15 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 30 April 2025
	\$	\$	\$	\$
Funds for the Trust Bank Account to remain open	1	0	0	1
Security Bond in lieu of Bank Guarantee - Terra Mining	0	50,000	0	50,000
	1	50,000	0	50,001

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						0
Grant funding - 3x1x1 Aged Persons Units	13210824	Capital revenue		985,000		985,000
Construction of 3x1x1 Aged Persons Units	13210824	Capital expenses			(985,000)	0
Amended opening surplus	08161024	Opening surplus(deficit)		1,095,211		1,095,211
Increase instalment charges	08161024	Operating revenue		4,171		1,099,382
Increased audit fees	08161024	Operating expenses			(6,292)	1,093,090
Additional rental revenue	08161024	Operating revenue		6,292		1,099,382
Repairs to 33 Victoria Road blocked sewer system	08161024	Operating expenses			(7,000)	1,092,382
Replace leaking pipe from meter - 71 Phillip St	08161024	Operating expenses			(4,000)	1,088,382
Higher insurance premium - Sports Club	08161024	Operating expenses			(754)	1,087,628
Increase MRWA Direct Grant	08161024	Operating revenue		15,145		1,102,773
Valuation costs of Lot 4 Eleanor St	08161024	Operating expenses			(1,509)	1,101,264
Increased workers compensation premiums	08161024	Operating expenses			(9,559)	1,091,705
Increased workers compensation premiums	08161024	Operating expenses			(15,024)	1,076,681
Disposal of Skid Steer Loader	08161024	Non cash item	21,091			1,097,772
Disposal of Skid Steer Loader	08161024	Non cash item	(21,091)			1,076,681
Disposal of Skid Steer Loader	08161024	Capital revenue		21,091		1,097,772
Transfer proceeds of Skid Steer Loader to the Plant Reserve	08161024	Capital expenses			(21,091)	1,076,681
Best Practice Unsealed Roads Management Training	15121224	Operating expenses			(25,000)	1,051,681
Amened opening surplus after audit	08190225	Opening surplus(deficit)			(69,969)	981,712
Increase in interest earnt on Muni Funds	08190225	Operating revenue		40,000		1,021,712
Increase in interest earnt on Reserve Funds	08190225	Operating revenue		11,189		1,032,901
Increase transfer to reserve - interest earnt	08190225	Capital expenses			(11,189)	1,021,712
Remove the advance FAG payment	08190225	Operating revenue			(767,012)	254,700
Increased regional risk coordinator fees	08190225	Operating expenses			(6,300)	248,400
Firebreak infringements	08190225	Operating revenue		1,000		249,400
Less doctor visits	08190225	Operating expenses		6,000		255,400
Reimbursement from tenant as per lease agreement	08190225	Operating revenue		1,000		256,400
Council is responsible for electricity charges at the Restoration Shed	08190225	Operating expenses			(800)	255,600
Repayments of the proposed new loan for Key Workers	08190225	Operating expenses		27,370		282,970
Accommodation or GROH will occur in 2025/26	08190225	Operating expenses			(3,000)	279,970
Increase in rental utilities	08190225	Operating revenue		4,000		283,970
Additional utilities reimbursed from tenants	08190225	Operating expenses			(4,500)	279,470
Repairs to APU 1 before new occupancies	08190225	Operating revenue			(2,230)	277,240
Less rent due to vacancies	08190225	Operating expenses			(31,434)	245,806
Increase from new waste contract including new bins	08190225	Operating revenue		1,744		247,550
Additional Skip bin service	08190225	Operating expenses			(10,000)	237,550
Additional planning applications/advise	08190225	Operating expenses			(5,000)	232,550
Legal fees on planning decisions	08190225	Operating expenses			(36,000)	196,550
Town hall renovation proposal - \$4,000 & business case for future grant funding - \$32,000	08190225	Operating expenses			(4,000)	192,550
Additional septic tank pump outs	08190225	Operating revenue			(17,095)	175,455
Cenotaph upgrade funding announcement will be next financial year (carry forward to 2025/26 budget)	08190225	Operating revenue			(571,667)	(396,212)
Unsuccessful DFES Disaster Ready application & Raw Water Scheme Funding	08190225	Operating revenue		30,000		(366,212)
Successful Footpath funding from Department of Transport	08190225	Operating expenses			(8,512)	(374,724)
Derecognise duplicated income arising from prior year accrued income and project allocation adjustment against LRCI Phase 3	08190225	Operating expenses			(21,500)	(396,224)
Consultancy for Airfield Master Plan - \$20,000 and Airfield valuation - \$1,500	08190225	Operating revenue		8,000		(388,224)
Final grant payment for DPIRD Space Precinct Master Plan	08190225	Operating revenue			(30,000)	(418,224)
Unsuccessful funding for digital sign from local mining company	08190225	Operating expenses			(1,000)	(419,224)
Review lease for unmanned fuel site	08190225	Operating expenses			(20,000)	(439,224)
Increase usage of standpipe due to main road roadworks	08190225	Operating revenue		20,000		(419,224)
Increased charges of internet, mobile data and VOIP services	08190225	Operating expenses			(6,077)	(425,301)
Accounted for funding for Cadet Engineer	08190225	Operating revenue			(7,000)	(432,301)
Increase parts and repairs expenditure	08190225	Operating expenses			(20,000)	(452,301)
Increase cutting edges expenditure	08190225	Operating expenses			(6,000)	(458,301)
Repayments of the proposed new loan for Key Workers	08190225	Capital expenses		64,028		(394,273)
Accommodation and GROH will occur in 2025/26	08190225	Capital expenses		35,838		(358,435)
Cenotaph upgrade funding announcement will be next financial year (carry forward to 2025/26)	08190225	Capital expenses				
Unsuccessful DFES Disaster Ready application for Rec Centre Upgrade	08190225	Capital expenses		545,000		186,565
Successful Footpath funding from Department of Transport	08190225	Capital expenses			(30,000)	156,565
Works Manager & Manager Corporate Services vehicles more than anticipated	08190225	Capital expenses			(13,242)	143,323
Increase transfer from Plant Reserve to cover additional expense on plant purchase	08190225	Capital revenue		13,242		156,565
Reduce materials for Town Landscaping and increase wages, OH, POC	08190225	Capital expenses		14,400		170,965
Unsuccessful funding for raw water scheme	08190225	Capital expenses		40,000		210,965
Timing of funding notification of interpretive signage (carry forward to 2025/26)	08190225	Capital expenses		20,000		230,965
Timing of funding notification of interpretive signage (carry forward to 2025/26)	08190225	Operating revenue			(20,000)	210,965
Renovation of 33 Victoria Road while property is vacant	08190225	Capital expenses			(25,000)	185,965

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Grant funding - 3x1x1 Aged Persons Units (carry forward to 2025/26)	08190225	Operating revenue			(985,000)	(799,035)
Construction of 3x1x1 Aged Persons Units (carry forward to 2025/26)	08190225	Capital expenses		985,000		185,965
Reduced employee costs (vacant positions, budgeted higher percentage increase)	08190225	Operating expenses		74,725		260,690
Adjustment to depreciation rates after final audit	08190225	Non cash item	256,950			260,690
Increase to ICT expenditure following RFT02 24-25	02190325	Operating expenses			(10,000)	250,690
				4,069,446	(3,818,756)	250,690

SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

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

For the period ended 31 May 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

	Note	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		2,617,171	2,617,046	2,613,921	(3,125)	(0.12%)	
Rates excluding general rates		68,963	68,963	68,963	0	0.00%	
Grants, subsidies and contributions		334,862	317,719	323,281	5,562	1.75%	
Fees and charges		345,694	279,868	286,590	6,722	2.40%	
Interest revenue		171,795	126,168	149,259	23,091	18.30%	▲
Other revenue		76,032	68,339	74,407	6,068	8.88%	
Profit on asset disposals		80,743	80,741	60,290	(20,451)	(25.33%)	▼
		3,695,260	3,558,844	3,576,711	17,867	0.50%	
Expenditure from operating activities							
Employee costs		(1,492,030)	(1,355,699)	(1,317,567)	38,132	2.81%	▼
Materials and contracts		(1,392,057)	(1,227,325)	(919,536)	307,789	25.08%	▼
Utility charges		(126,636)	(108,947)	(107,962)	985	0.90%	
Depreciation		(2,718,573)	(2,301,258)	(2,194,245)	107,013	4.65%	▼
Finance costs		(13,329)	(3,595)	(3,388)	207	5.76%	
Insurance		(177,537)	(177,493)	(170,829)	6,664	3.75%	
Other expenditure		(126,806)	(110,026)	(89,516)	20,510	18.64%	▼
Loss on asset disposals		(2,236)	(2,236)	(7,239)	(5,003)	(223.75%)	▲
Loss on revaluation of non-current assets		0	0	(2,664)	(2,664)	0.00%	
		(6,049,204)	(5,286,579)	(4,812,946)	473,633	8.96%	
Non cash amounts excluded from operating activities	2(c)	2,640,066	2,222,753	2,143,858	(78,895)	(3.55%)	▼
Amount attributable to operating activities		286,122	495,018	907,623	412,605	83.35%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		2,686,000	2,256,283	1,503,771	(752,512)	(33.35%)	▼
Proceeds from disposal of assets		161,591	159,091	142,182	(16,909)	(10.63%)	
		2,847,591	2,415,374	1,645,953	(769,421)	(31.86%)	
Outflows from investing activities							
Payments for property, plant and equipment		(3,812,661)	(2,916,504)	(733,139)	2,183,365	74.86%	▼
Payments for construction of infrastructure		(2,093,000)	(1,945,797)	(1,487,069)	458,728	23.58%	▼
		(5,905,661)	(4,862,301)	(2,220,208)	2,642,093	54.34%	
Amount attributable to investing activities		(3,058,070)	(2,446,927)	(574,255)	1,872,672	76.53%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new borrowings		1,600,000	1,600,000	0	(1,600,000)	(100.00%)	▼
Transfer from reserves		345,317	0	0	0	0.00%	
		1,945,317	1,600,000	0	(1,600,000)	(100.00%)	
Outflows from financing activities							
Payments for principal portion of lease liabilities		(3,186)	(2,915)	(2,905)	10	0.34%	
Repayment of borrowings		(56,220)	(56,219)	(56,220)	(1)	(0.00%)	
Transfer to reserves		(463,515)	(8,000)	(7,271)	729	9.11%	
		(522,921)	(67,134)	(66,396)	738	1.10%	
Amount attributable to financing activities		1,422,396	1,532,866	(66,396)	(1,599,262)	(104.33%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	1,600,242	1,600,242	1,600,242	0	0.00%	
Amount attributable to operating activities		286,122	495,018	907,623	412,605	83.35%	▲
Amount attributable to investing activities		(3,058,070)	(2,446,927)	(574,255)	1,872,672	76.53%	▼
Amount attributable to financing activities		1,422,396	1,532,866	(66,396)	(1,599,262)	(104.33%)	▲
Surplus or deficit after imposition of general rates		250,690	1,181,199	1,867,214	686,015	58.08%	▲

KEY INFORMATION

- ▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
 - ▲ Indicates a variance with a positive impact on the financial position.
 - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2025

	Actual 30 June 2024	Actual as at 31 May 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,025,057	3,194,530
Trade and other receivables	202,898	197,217
Other financial assets	1,079,710	0
Inventories	698	491
Other assets	445,524	338,625
TOTAL CURRENT ASSETS	3,753,887	3,730,863
NON-CURRENT ASSETS		
Trade and other receivables	32,959	32,959
Other financial assets	62,378	59,715
Property, plant and equipment	9,913,501	10,081,115
Infrastructure	51,951,949	51,724,966
Right-of-use assets	20,707	16,906
TOTAL NON-CURRENT ASSETS	61,981,494	61,915,661
TOTAL ASSETS	65,735,381	65,646,524
CURRENT LIABILITIES		
Trade and other payables	391,631	76,218
Other liabilities	661,825	679,973
Lease liabilities	3,186	281
Borrowings	56,220	0
Employee related provisions	148,064	148,064
TOTAL CURRENT LIABILITIES	1,260,926	904,536
NON-CURRENT LIABILITIES		
Lease liabilities	17,521	17,521
Borrowings	85,175	85,175
Employee related provisions	46,686	46,686
TOTAL NON-CURRENT LIABILITIES	149,382	149,382
TOTAL LIABILITIES	1,410,308	1,053,918
NET ASSETS	64,325,073	64,592,606
EQUITY		
Retained surplus	43,217,890	43,478,152
Reserve accounts	1,100,188	1,107,459
Revaluation surplus	20,006,995	20,006,995
TOTAL EQUITY	64,325,073	64,592,606

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 June 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Estimation uncertainties and judgements made in relation to lease

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

2 NET CURRENT ASSETS INFORMATION

(a) Net current assets used in the Statement of Financial Activity

Current assets

Cash and cash equivalents
Trade and other receivables
Other financial assets
Inventories
Other assets

Less: current liabilities

Trade and other payables
Other liabilities
Lease liabilities
Borrowings
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Amended Budget Opening 1 July 2024 \$	Actual as at 30 June 2024 \$	Actual as at 31 May 2025 \$
	2,025,057	2,025,057	3,194,530
	202,898	202,898	197,217
	1,079,710	1,079,710	0
	698	698	491
	445,524	445,524	338,625
	3,753,887	3,753,887	3,730,863
	(391,631)	(391,631)	(76,218)
	(661,825)	(661,825)	(679,973)
	(3,186)	(3,186)	(281)
	(56,220)	(56,220)	0
	(148,064)	(148,064)	(148,064)
	(1,260,926)	(1,260,926)	(904,536)
	2,492,961	2,492,961	2,826,327
2(b)	(892,719)	(892,719)	(959,113)
	1,600,242	1,600,242	1,867,214

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

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

Total adjustments to net current assets

	(1,100,189)	(1,100,189)	(1,107,459)
	3,186	3,186	281
	56,220	56,220	0
	148,064	148,064	148,065
2(a)	(892,719)	(892,719)	(959,113)

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Loss on revaluation of non current assets
Add: Depreciation

Total non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2025 \$	YTD Budget Estimates 31 May 2025 \$	YTD Actual 31 May 2025 \$
	(80,743)	(80,741)	(60,290)
	2,236	2,236	7,239
	0	0	2,664
	2,718,573	2,301,258	2,194,245
	2,640,066	2,222,753	2,143,858

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

SHIRE OF MINGENew
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2024-25 year is \$20,000 or 15.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Interest revenue	23,091	18.30%	▲
More Municipal Interest than anticipated - \$21,617;		Permanent	
More interest applied to outstanding rates than anticipated - \$1,747.			
Profit on asset disposals	(20,451)	(25.33%)	▼
Less profit on sale of Works Manager Vehicle Hilux Ute than anticipated - (\$3,826);		Permanent	
Less profit on sale of CEO Prado than anticipated - (\$10,983);			
Less profit on sale of MCS RAV4 than anticipated - (\$1,320);			
Less profit on sale of Panther Mower than anticipated - (\$2,824).			
Single Drum Vibrating Roller has not been sold - (\$1,500).		Timing	
Expenditure from operating activities			
Employee costs	38,132	2.81%	▼
Less superannuation expense due to vacant positions - \$7,349.		Permanent	
Budgeted for more overtime to be paid - \$9,455;		Timing	
Timing of operation works wages instead of capital works - \$21,328.			
Materials and contracts	307,789	25.08%	▼
Less medical support expenses than anticipated - \$7,860;		Permanent	
Less visitor centre contributions than anticipated - \$3,548;			
Higher ESL costs than anticipated - (\$5,520).			
Anticipated payment of consultancy expenses including Community Satisfaction Survey, Public Health Plan, Local Planning Scheme Review, Carbon Footprint Review Sealed Roads, Asset Management, Airfield Master Plan - \$66,747;		Timing	
Less legal expense than anticipated - \$17,051;			
Less advertising and promotional service than anticipated - \$34,261;			
Less than anticipated minor assets purchases - \$40,756;			
Less road maintenance than anticipated - \$92,832;			
Less building and playground maintenance than anticipated - \$12,830;			
Less parks and oval maintenance than anticipated - \$72,030;			
Less contract services (ranger, EHO, planning & building) than anticipated - \$2,898;			
Less tourism subscriptions than anticipated - \$4,740;			
Delay in onboarding new ICT contractor - \$7,672;			
Anticipated MIG contribution - \$3,000;			
Higher rates debtor collection costs than anticipated - (\$5,946);			
Higher plant op costs than anticipated - (\$34,268);			
Higher public works training & development costs than anticipated - (\$14,687).			
Depreciation	107,013	4.65%	▼
Timing of processing depreciation on new capital expenditure - \$107,013.		Timing	
Other expenditure	20,510	18.64%	▼
Less Community Assistance Grants paid than budgetted - \$21,536.		Timing	
Loss on asset disposals	(5,003)	(223.75%)	▲
Greater loss than anticipated for ride on mower - (\$5,433).		Permanent	
Sale of Ztrak mower not completed - \$430.		Timing	
Non cash amounts excluded from operating activities	(78,895)	(3.55%)	▼
Loss on Local Government House Trust revaluation - \$2,664.		Permanent	
Variance in depreciation expense per above items - (\$107,013);		Timing	
Variance in profit and loss on asset disposals per above items - 25,454.			

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2024-25 year is \$20,000 or 15.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(752,512)	(33.35%)	▼
Less revenue recognised against Sports Club AC - (\$9,500);		Permanent	
More revenue recognised against Tennis Club Lights - \$2,911.			
Less revenue recognised against Daycare Centre - (\$111,116);		Timing	
Less revenue recognised against RRG & R2R projects - (\$47,330);			
Less revenue recognised against DFES Resilience Fund (Rec Centre) - (\$391,651);			
Less revenue recognised against DFES Community Benefit Fund (Water Park) - (\$104,163);			
Less revenue recognised against Water Tank - (\$24,999);			
Less revenue recognised against Mingenew Spring - (\$41,665);			
Less revenue recognised against DFES Resilience Fund (Digital Sign) - (\$30,000);			
More revenue recognised against DoT's Shared Paths - \$5,000.			
Outflows from investing activities			
Payments for property, plant and equipment	2,183,365	74.86%	▼
Anticipated further progress on Key Worker Housing - \$533,280;		Permanent	
Anticipated further progress on Community Housing - \$533,280;			
Less expenditure on Autumn Centre lights than budgetted - \$3,163;			
Less expenditure on public toilets - \$1,714.			
Anticipated further progress on Daycare Centre - \$474,637;		Timing	
Anticipated further progress on improvements to staff & community housing - \$45,565;			
Anticipated commencement on Rec Centre upgrade - \$395,332;			
Anticipated trough to be installed at the Railway Station - \$5,000;			
Anticipated replacement airconditioner at Rec Centre - \$5,000;			
Anticipated further progress on improvements to Admin office - \$17,878;			
Anticipated purchase of water truck - \$150,000;			
Anticipated further progress on airstrip shed - \$8,888;			
Anticipated further expenditure on sundry plant for parks & gardens - \$9,760.			
Payments for construction of infrastructure	458,728	23.58%	▼
Anticipated further progress on Main Oval Water Tank - \$30,000;		Permanent	
Anticipated completion of Digital Information Sign - \$80,000.			
Anticipated completion of RRG and R2R projects - \$40,666;		Timing	
Anticipated further progress on council-funded road projects - \$62,719;			
Anticipated further progress on Water Park - \$118,750;			
Anticipated less expenditure on Town Landscaping - (\$9,322);			
Anticipated further progress on Mingenew Spring - \$70,015;			
Anticipated completion of Tennis Courts lights replacement - \$8,532;			
Anticipated further progress on footpaths and cycleways - \$33,854;			
Anticipated further progress on kerb renewal - \$10,000;			
Anticipated further progress on football oval dugouts - \$9,500.			
Inflows from financing activities			
Proceeds from new borrowings	(1,600,000)	(100.00%)	▼
Anticipated new loans for GROH housing - (\$800,000);		Permanent	
Anticipated new loans for Key Worker accommodation - (\$800,000).			
Surplus or deficit after imposition of general rates	686,015	58.08%	▲
Due to variances described above.			

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.60 M	\$1.60 M	\$1.60 M	\$0.00 M
Closing	\$0.25 M	\$1.18 M	\$1.87 M	\$0.69 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$3.24 M	% of total
Unrestricted Cash	\$1.36 M	42.0%
Restricted Cash	\$1.88 M	58.0%

Refer to 3 - Cash and Financial Assets

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

Refer to 9 - Payables

Receivables		
	\$0.11 M	% Collected
Rates Receivable	\$0.08 M	96.9%
Trade Receivable	\$0.11 M	% Outstanding
Over 30 Days		55.9%
Over 90 Days		0.0%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.29 M	\$0.50 M	\$0.91 M	\$0.41 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.61 M	% Variance
YTD Budget	\$2.62 M	(0.1%)

Grants and Contributions		
YTD Actual	\$0.32 M	% Variance
YTD Budget	\$0.32 M	1.8%

Refer to 13 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.29 M	% Variance
YTD Budget	\$0.28 M	2.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.06 M)	(\$2.45 M)	(\$0.57 M)	\$1.87 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.14 M	%
Amended Budget	\$0.16 M	(12.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.49 M	% Spent
Amended Budget	\$2.09 M	(29.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$1.50 M	% Received
Amended Budget	\$2.69 M	(44.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.42 M	\$1.53 M	(\$0.07 M)	(\$1.60 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.06 M)
Interest expense	(\$0.00 M)
Principal due	\$0.09 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$1.11 M
Net Movement	\$0.01 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)
Principal due	\$0.02 M

Refer to Note 11 - Lease Liabilities

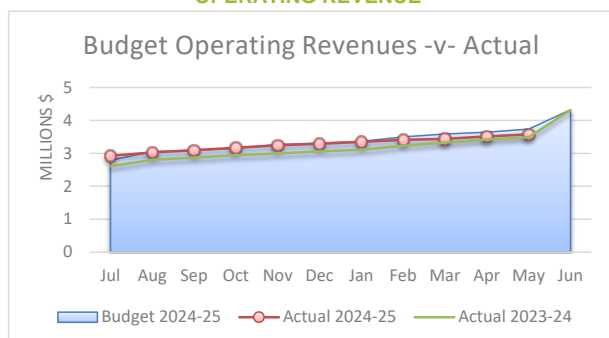
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2025

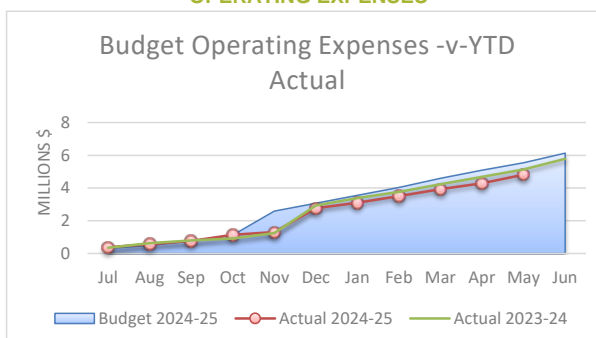
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

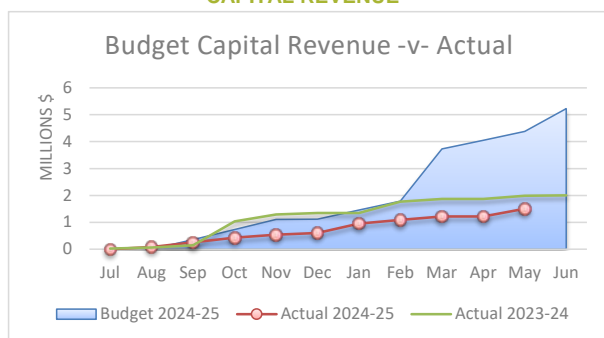


OPERATING EXPENSES

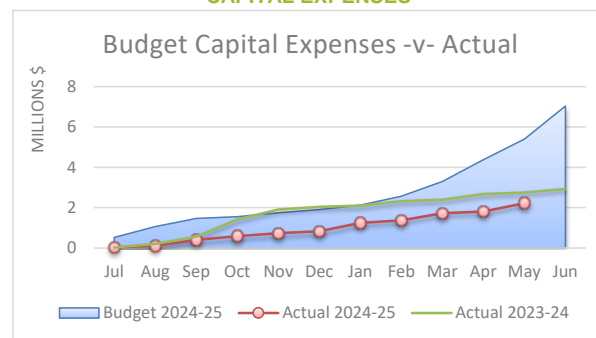


INVESTING ACTIVITIES

CAPITAL REVENUE

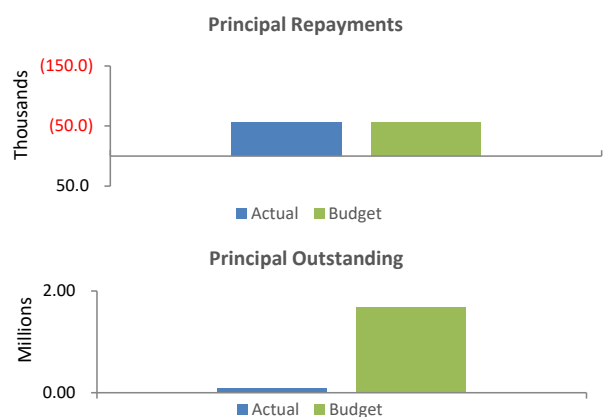


CAPITAL EXPENSES

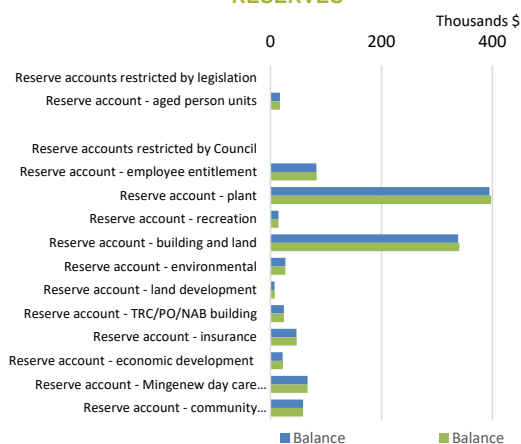


FINANCING ACTIVITIES

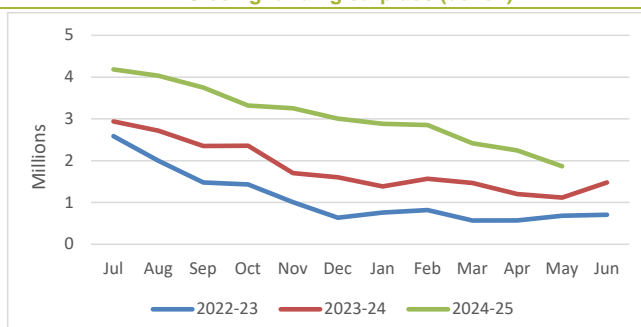
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Restricted	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Float	Cash and cash equivalents	100	0	100	0			-
Municipal Fund	Cash and cash equivalents	1,361,339	725,632	2,086,971	0	NAB	3.85%	-
Reserve Fund	Cash and cash equivalents	0	1,107,459	1,107,459	0	NAB	5.12%	Jun 2025
Trust Fund	Cash and cash equivalents	0	0	50,001	50,001	NAB	3.60%	-
Total		1,361,439	1,833,091	3,244,531	50,001			
Comprising								
Cash and cash equivalents		1,361,439	1,833,091	3,244,531	50,001			
		1,361,439	1,833,091	3,244,531	50,001			

KEY INFORMATION

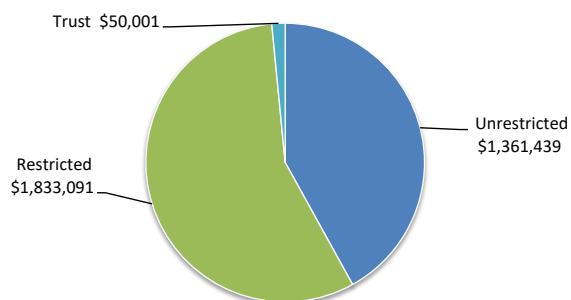
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Reserve account - aged person units	16,933	3,767	0	20,700	16,933	121	0	17,054
Reserve accounts restricted by Council								
Reserve account - employee entitlement	82,937	3,753	0	86,690	82,937	594	0	83,531
Reserve account - plant	394,838	338,957	(276,242)	457,553	394,837	2,826	0	397,663
Reserve account - recreation	14,274	646	0	14,920	14,274	102	0	14,376
Reserve account - building and land	338,255	15,306	0	353,561	338,255	2,420	0	340,675
Reserve account - environmental	26,855	1,215	0	28,070	26,855	192	0	27,047
Reserve account - land development	7,555	341	0	7,896	7,555	54	0	7,609
Reserve account - TRC/PO/NAB building	24,055	1,088	0	25,143	24,055	172	0	24,227
Reserve account - insurance	46,796	2,117	0	48,913	46,796	335	0	47,131
Reserve account - economic development	22,099	1,000	0	23,099	22,099	158	0	22,257
Reserve account - Mingenew day care centre redevelopment	66,739	3,020	(69,075)	684	66,739	297	0	67,036
Reserve account - community infrastructure fund contribution	58,853	92,305	0	151,158	58,853	0	0	58,853
	1,100,189	463,515	(345,317)	1,218,387	1,100,188	7,271	0	1,107,459

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	72,000	0	0	0
Buildings - non-specialised	2,745,673	2,030,516	416,988	(1,613,528)
Buildings - specialised	578,246	469,246	58,087	(411,159)
Plant and equipment	416,742	416,742	258,064	(158,678)
Acquisition of property, plant and equipment	3,812,661	2,916,504	733,139	(2,183,365)
Infrastructure - roads	1,588,000	1,501,307	1,383,908	(117,399)
Infrastructure - footpaths	60,000	40,000	6,146	(33,854)
Infrastructure - parks & ovals	355,000	314,490	96,515	(217,975)
Infrastructure - other	90,000	90,000	500	(89,500)
Acquisition of infrastructure	2,093,000	1,945,797	1,487,069	(458,728)
Total of PPE and Infrastructure	5,905,661	4,862,301	2,220,208	(2,642,093)
Total capital acquisitions	5,905,661	4,862,301	2,220,208	(2,642,093)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,686,000	2,256,283	1,503,771	(752,512)
Borrowings	1,600,000	1,600,000	0	(1,600,000)
Other (disposals & C/Fwd)	161,591	159,091	142,182	(16,909)
Reserve accounts				
Reserve account - plant	276,242	0	0	0
Reserve account - Mingenew day care centre redevelopment	69,075	0	0	0
Contribution - operations	1,112,753	846,927	574,255	(272,672)
Capital funding total	5,905,661	4,862,301	2,220,208	(2,642,093)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

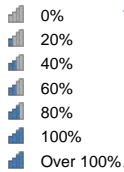
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

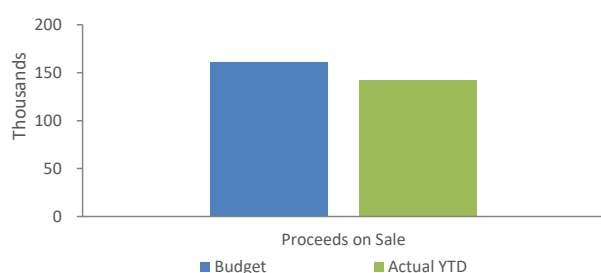


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Amended		Variance
Account Description		Budget	YTD Budget	(Under)/Over
		\$	\$	\$
Land - freehold				
LC999	Community Housing Project - Land Purchase (Budget Only)	72,000	0	0
Land - freehold Total		72,000	0	0
Buildings - non-specialised				
BC005	23 Field Street (Lot 5) - Residence - Building (Capital)	13,000	13,000	0
BC015	15 Field Street (Lot 256) - Residence - Building (Capital)	10,000	10,000	0
BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	13,000	13,000	0
BC020	20 Victoria Road - Daycare Centre - Building (Capital)	1,000,000	833,292	358,655
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	35,785	35,776	17,898
BC033	33 Victoria Road (Lot 89) - Residence - Building (Capital)	50,000	50,000	40,435
BC120	12 Victoria Road (Lot 66) - (APU) - Building (Capital)	15,000	0	0
BC999	GROH Housing	400,000	266,640	0
BC999	GROH Housing	400,000	266,640	0
BC998	Key Worker Accommodation	400,000	266,640	0
BC998	Key Worker Accommodation	400,000	266,640	0
BC599	Airstrip Shed - Building (Capital)	8,888	8,888	0
Building - non-specialised Total		2,745,673	2,030,516	416,988
Buildings - specialised				
BC098	Recreation Centre - Building (Capital)	545,000	436,000	40,668
BC082	82 Phillip Street (R03) - Autumn Centre - Building (Capital)	8,000	8,000	4,837
BC500	Public Conveniences - Building (Capital)	5,746	5,746	4,032
BC032	32 Bride Street (Lot 67) - Sports Club - Building (Capital)	9,500	9,500	8,550
BC598	Recreation Centre - Air Conditioner (capital)	5,000	5,000	0
BC016	16 Midlands Road - Railway Station - Building (Capital)	5,000	5,000	0
Building - specialised Total		578,246	469,246	58,087
Plant & equipment				
PE1	CEO Executive Vehicle - 1MI - Capital	70,000	70,000	70,812
PE108	Works Manager Vehicle - M1108 - Capital	60,610	60,610	60,610
PE177	MCS Executive Vehicle - 177MI - Capital	47,632	47,632	47,632
PE255	Water Truck - M1255 - Capital	150,000	150,000	0
PE4541	Ride on Mower - M14541 - Capital	25,000	25,000	25,270
PE998	Z335B Ztrac Mower - Capital	6,000	6,000	0
PE998	Peruzzo Panther Mower - Capital	25,000	25,000	26,740
PE998	Verti Drain implement (includes Verti Cut) - Capital	25,000	25,000	27,000
PE999	Single Drum Vibrating Roller - Capital	7,500	7,500	0
Plant & equipment Total		416,742	416,742	258,064
Infrastructure - roads				
RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	190,000	190,000	180,320
RC018	Strawberry North East Road (Capital)			180,320
RC997	Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	173,312	113,006
RC005	Yandanooka Melara Road (Capital)			6,993
RC011	Mooriary Road (Capital)			36,207
RC014	Yandanooka South Road (Capital)			3,716
RC015	Morawa - Yandanooka Road (Capital)			4,494
RC088	Depot Hill North Road (Capital)			61,596
RRG002	Yandanooka North East Road (RRG)	450,000	449,999	462,327
RRG502	Yandanooka North East Road (RRG) Stage 2	427,500	427,498	413,163
RRG003	Coalseam Road (RRG)	150,500	150,498	117,505
RC999	Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	100,000	100,000	97,587
RC041	Victoria Road (Capital)	0	0	15,446
RC043	Shenton Street (Capital)	0	0	31,939
RC044	William Street (Capital)	0	0	37,139
RC058	Spring Street (Capital)	0	0	13,063
RC995	Road Construction - Urban - Sealed - Kerb Renewal - Council Funded (Budget Only)	10,000	10,000	0
Infrastructure - roads Total		1,588,000	1,501,307	1,383,908
Infrastructure - footpath				
FC000	Footpath Construction General (Budgeting Only)	60,000	40,000	6,146
FC041	Victoria Road - Footpath Capital			4,017
FC043	Shenton Street - Footpath Capital			2,129
Infrastructure - footpath Total		60,000	40,000	6,146
Infrastructure - parks & gardens				
PC012	Mingenew Spring - (Capital)	100,000	85,165	15,150
PC027	Water Park (Capital)	125,000	118,750	0
PC020	Tennis Courts - Infrastructure - (Capital)	50,000	50,000	41,468
PC022	Rec Centre - Main Oval Infrastructure - (Capital)	30,000	30,000	0
PC028	Town Landscaping (Capital)	50,000	30,575	39,897
Infrastructure - parks & gardens Total		355,000	314,490	96,515
Infrastructure - other				
OC013	Digital Information Sign (Capital)	80,000	80,000	0
OC016	Football Oval - Dugouts (Capital)	10,000	10,000	500
Infrastructure - other Total		90,000	90,000	500
Total		5,905,661	4,862,301	2,220,208
Variance				2,642,093

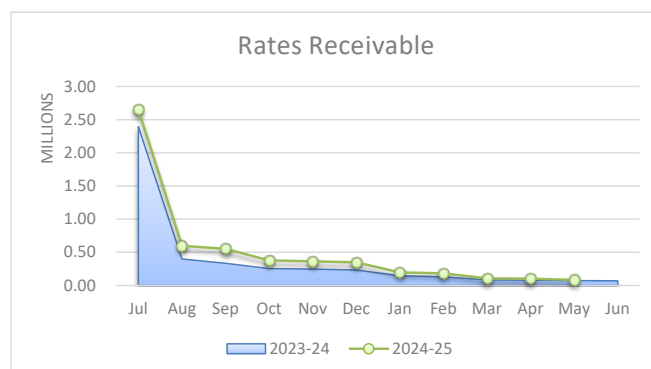
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
948	Toyota Prado - 1MI	26,351	55,000	28,649	0	30,516	48,182	17,666	0
952	Toyota RAV4 - 177MI	19,747	30,000	10,253	0	20,431	29,364	8,933	0
951	Toyota Hilux Dual Cab Utility - 108MI	21,425	35,000	13,575	0	22,978	32,727	9,749	0
0684	Ride on Mower - MI4541	10,806	9,000	0	(1,806)	11,057	3,818	0	(7,239)
913	Ztrak Mower Z335B	1,430	1,000	0	(430)	0	0	0	0
904	Panther Flail Mower	3,325	9,000	5,675	0	4,149	7,000	2,851	0
0643	Single Drum Vibrating Roller	0	1,500	1,500	0	0	0	0	0
0592	Skid Steer - MI4650	0	21,091	21,091	0	0	21,091	21,091	0
		83,084	161,591	80,743	(2,236)	89,131	142,182	60,290	(7,239)



7 RECEIVABLES

Rates receivable	30 June 2024	31 May 2025
	\$	\$
Opening arrears previous year	57,681	64,650
Levied this year	2,372,994	2,613,921
Less - collections to date	(2,365,878)	(2,594,756)
Gross rates collectable	64,797	83,815
Allowance for impairment of rates receivable	(147)	(147)
Net rates collectable	64,650	83,668
% Collected	97.3%	96.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(724)	26,988	31,588	1,668	0	59,521
Percentage	(1.2%)	45.3%	53.1%	2.8%	0.0%	
Balance per trial balance						
Trade receivables						59,521
GST receivable						55,058
Allowance for credit losses of trade receivables						(1,030)
Total receivables general outstanding						113,549

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 May 2025
	\$	\$	\$	\$
Other current assets				
Financial assets at amortised cost	1,079,710	0	(1,079,710)	0
Inventory				
Fuel	698	64,663	(64,870)	491
Other assets				
Prepayments	9,844	9,641	(9,844)	9,641
Accrued income	435,680	451,456	(558,152)	328,984
Total other current assets	1,525,932	525,760	(1,712,576)	339,116
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Balance per trial balance						
Sundry creditors	(Trade payables \$0 + ESL and rental creditors \$268)					268
Accrued salaries and wages						458
ATO liabilities						34,297
Other payables - bonds held						29,966
Prepaid rates						5,659
Accrued expenses						5,570
Total payables general outstanding						76,218
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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

10 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader	146	141,395	0	0	(56,220)	(56,220)	85,175	85,175	(1,178)	(1,811)
Housing - GROH	147	0	0	800,000	0	0	0	800,000	0	(4,562)
Housing - Key Workers	148	0	0	800,000	0	0	0	800,000	0	(4,562)
Total		141,395	0	1,600,000	(56,220)	(56,220)	85,175	1,685,175	(1,178)	(10,935)
Current borrowings		56,220					0			
Non-current borrowings		85,175					85,175			
		141,395					85,175			

All debenture repayments were financed by general purpose revenue.

New borrowings 2024-25

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Housing - GROH	0	800,000	WATC	Debenture	10	0	4.60	0	0	0
Housing - Key Workers	0	800,000	WATC	Debenture	10	0	4.60	0	0	0
	0	1,600,000				0		0	0	0

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Ricoh Multifunction Printer	3	20,707	0	0	(2,905)	(3,186)	17,802	17,521	(2,210)	(2,394)
Total		20,707	0	0	(2,905)	(3,186)	17,802	17,521	(2,210)	(2,394)
Current lease liabilities		3,186					281			
Non-current lease liabilities		17,521					17,521			
		20,707					17,802			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		659,244	0	1,228,333	(1,208,211)	679,366
Other Liabilities income in advance		2,581	0	607	(2,581)	607
Total other liabilities		661,825	0	1,228,940	(1,210,792)	679,973
Employee Related Provisions						
Provision for annual leave		91,839	0	0	0	91,839
Provision for long service leave		30,528	0	0	0	30,528
Employment on-costs		25,697	0	0	0	25,697
Total Provisions		148,064	0	0	0	148,064
Total other current liabilities		809,889	0	1,228,940	(1,210,792)	828,037

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2024		(As revenue)	31 May 2025	31 May 2025	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	42,047	42,047	42,047
Grants Commission - Roads	0	0	0	0	0	38,544	38,544	38,544
DFES - LGGS Operating Grant	0	0	0	0	0	24,149	24,149	24,149
FRRR - Town Centre Mural	1,000	0	(1,000)	0	0	0	0	0
MRWA - Street Light Subsidy	0	0	0	0	0	2,950	2,949	2,920
MRWA - Direct Grant	0	0	0	0	0	120,572	120,572	120,572
DPIRD - Mingenew Space Precinct Masterplan (FY22)	0	0	0	0	0	8,000	8,000	8,000
DEWR - Apprenticeship incentives	0	0	0	0	0	8,550	6,411	8,699
	1,000	0	(1,000)	0	0	244,812	242,672	244,931
Contributions								
Autumn Centre	0	0	0	0	0	50	50	50
Terra Mining - Road contribution	0	0	0	0	0	90,000	74,997	78,300
	0	0	0	0	0	90,050	75,047	78,350
TOTALS	1,000	0	(1,000)	0	0	334,862	317,719	323,281

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD Revenue
	1 July 2024		(As revenue)	31 May 2025	31 May 2025	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
REDS - Daycare Centre	0	25,000	(25,000)	0	0	150,000	124,995	150,000
Lotterywest - Daycare Centre	0	275,000	(275,000)	0	0	500,000	416,650	280,529
TBC - Solar Energy	0	0	0	0	0	26,000	0	0
DFES Resilience Fund - Rec Centre	470,000	0	0	470,000	470,000	470,000	391,651	0
DFES Community Benefit Fund - Water Park	150,000	0	0	150,000	150,000	125,000	104,163	0
Club Night Lights Program - Tennis Lights	0	0	0	0	0	25,000	20,833	22,140
TBC - Water Tank (Rec Centre)	0	0	0	0	0	30,000	24,999	0
TBC - Mingenew Spring	0	0	0	0	0	50,000	41,665	0
Grants Commission - Bridges	9,244	0	0	9,244	9,244	0	0	0
Regional Road Group - Yandanooka NE Road 0.52-3.00	0	240,000	(240,000)	0	0	300,000	300,000	300,000
Regional Road Group - Yandanooka NE Road 3.00-5.50	0	228,000	(228,000)	0	0	285,000	285,000	275,456
Regional Road Group - Coalseam Road 23.57-24.37	0	82,666	(78,340)	4,326	4,326	100,333	100,332	78,340
Roads to Recovery - Yandanooka NE Road 0.52-3.00	0	150,000	(150,000)	0	0	150,000	150,000	150,000
Roads to Recovery - Yandanooka NE Road 3.00-5.50	0	142,500	(137,707)	4,793	4,793	142,500	142,500	137,707
Roads to Recovery - Coalseam Road 23.57-24.37	0	50,167	(39,164)	11,003	11,003	50,167	50,165	39,164
Roads to Recovery - Resheeting Strawberry NE Road	0	25,000	(25,000)	0	0	50,000	50,000	50,000
DOT - Footpaths	0	10,000	(10,000)	0	0	30,000	5,000	10,000
DFES Resilience Fund - Digital Sign	30,000	0	0	30,000	30,000	30,000	30,000	0
	659,244	1,228,333	(1,208,211)	679,366	679,366	2,514,000	2,237,953	1,493,336
Capital contributions								
Community Resource Centre - Daycare Centre	0	0	0	0	0	150,000	0	0
Tennis Club - Tennis Lights	0	0	0	0	0	12,500	8,831	10,435
Sports Club - Air Conditioner	0	0	0	0	0	9,500	9,500	0
	0	0	0	0	0	172,000	18,331	10,435
TOTALS	659,244	1,228,333	(1,208,211)	679,366	679,366	2,686,000	2,256,284	1,503,771

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2025

15 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 May 2025
	\$	\$	\$	\$
Funds for the Trust Bank Account to remain open	1	0	0	1
Security Bond in lieu of Bank Guarantee - Terra Mining	0	50,000	0	50,000
	1	50,000	0	50,001

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
Budget adoption						0
Grant funding - 3x1x1 Aged Persons Units	13210824	Capital revenue		985,000		985,000
Construction of 3x1x1 Aged Persons Units	13210824	Capital expenses			(985,000)	0
Amended opening surplus	08161024	Opening surplus(deficit)		1,095,211		1,095,211
Increase instalment charges	08161024	Operating revenue		4,171		1,099,382
Increased audit fees	08161024	Operating expenses			(6,292)	1,093,090
Additional rental revenue	08161024	Operating revenue		6,292		1,099,382
Repairs to 33 Victoria Road blocked sewer system	08161024	Operating expenses			(7,000)	1,092,382
Replace leaking pipe from meter - 71 Phillip St	08161024	Operating expenses			(4,000)	1,088,382
Higher insurance premium - Sports Club	08161024	Operating expenses			(754)	1,087,628
Increase MRWA Direct Grant	08161024	Operating revenue		15,145		1,102,773
Valuation costs of Lot 4 Eleanor St	08161024	Operating expenses			(1,509)	1,101,264
Increased workers compensation premiums	08161024	Operating expenses			(9,559)	1,091,705
Increased workers compensation premiums	08161024	Operating expenses			(15,024)	1,076,681
Disposal of Skid Steer Loader	08161024	Non cash item	21,091			1,097,772
Disposal of Skid Steer Loader	08161024	Non cash item	(21,091)			1,076,681
Disposal of Skid Steer Loader	08161024	Capital revenue		21,091		1,097,772
Transfer proceeds of Skid Steer Loader to the Plant Reserve	08161024	Capital expenses			(21,091)	1,076,681
Best Practice Unsealed Roads Management Training	15121224	Operating expenses			(25,000)	1,051,681
Amended opening surplus after audit	08190225	Opening surplus(deficit)			(69,969)	981,712
Increase in interest earned on Muni Funds	08190225	Operating revenue		40,000		1,021,712
Increase in interest earned on Reserve Funds	08190225	Operating revenue		11,189		1,032,901
Increase transfer to reserve - interest earned	08190225	Capital expenses			(11,189)	1,021,712
Remove the advance FAG payment	08190225	Operating revenue			(767,012)	254,700
Increased regional risk coordinator fees	08190225	Operating expenses			(6,300)	248,400
Firebreak infringements	08190225	Operating revenue		1,000		249,400
Less doctor visits	08190225	Operating expenses		6,000		255,400
Reimbursement from tenant as per lease agreement	08190225	Operating revenue		1,000		256,400
Council is responsible for electricity charges at the Restoration Shed	08190225	Operating expenses			(800)	255,600
Repayments of the proposed new loan for Key Workers	08190225	Operating expenses		27,370		282,970
Accommodation or GROH will occur in 2025/26	08190225	Operating expenses			(3,000)	279,970
Increase in rental utilities	08190225	Operating expenses			(3,000)	279,970
Additional utilities reimbursed from tenants	08190225	Operating revenue		4,000		283,970
Repairs to APU 1 before new occupancies	08190225	Operating expenses			(4,500)	279,470
Less rent due to vacancies	08190225	Operating revenue			(2,230)	277,240
Increase from new waste contract including new bins	08190225	Operating expenses			(31,434)	245,806
Additional Skip bin service	08190225	Operating revenue		1,744		247,550
Additional planning applications/advise	08190225	Operating expenses			(10,000)	237,550
Legal fees on planning decisions	08190225	Operating expenses			(5,000)	232,550
Town hall renovation proposal - \$4,000 & business case for future grant funding - \$32,000	08190225	Operating expenses			(36,000)	196,550
Additional septic tank pump outs	08190225	Operating expenses			(4,000)	192,550
Cenotaph upgrade funding announcement will be next financial year (carry forward to 2025/26 budget)	08190225	Operating revenue			(17,095)	175,455
Unsuccessful DFES Disaster Ready application & Raw Water Scheme Funding	08190225	Operating revenue			(571,667)	(396,212)
Successful Footpath funding from Department of Transport	08190225	Operating revenue		30,000		(366,212)
Derecognise duplicated income arising from prior year accrued income and project allocation adjustment against LRCI Phase 3	08190225	Operating expenses			(8,512)	(374,724)
Consultancy for Airfield Master Plan - \$20,000 and Airfield valuation - \$1,500	08190225	Operating expenses			(21,500)	(396,224)
Final grant payment for DPIRD Space Precinct Master Plan	08190225	Operating revenue		8,000		(388,224)
Unsuccessful funding for digital sign from local mining company	08190225	Operating revenue			(30,000)	(418,224)
Review lease for unmanned fuel site	08190225	Operating expenses			(1,000)	(419,224)
Increase usage of standpipe due to main road roadworks	08190225	Operating expenses			(20,000)	(439,224)
Increase usage of standpipe due to main road roadworks	08190225	Operating revenue		20,000		(419,224)
Increased charges of internet, mobile data and VOIP services	08190225	Operating expenses			(6,077)	(425,301)
Accounted for funding for Cadet Engineer	08190225	Operating revenue			(7,000)	(432,301)
Increase parts and repairs expenditure	08190225	Operating expenses			(20,000)	(452,301)
Increase cutting edges expenditure	08190225	Operating expenses			(6,000)	(458,301)
Repayments of the proposed new loan for Key Workers	08190225	Capital expenses		64,028		(394,273)
Accommodation and GROH will occur in 2025/26	08190225	Capital expenses				
Cenotaph upgrade funding announcement will be next financial year (carry forward to 2025/26)	08190225	Capital expenses		35,838		(358,435)
Unsuccessful DFES Disaster Ready application for Rec Centre Upgrade	08190225	Capital expenses		545,000		186,565
Successful Footpath funding from Department of Transport	08190225	Capital expenses			(30,000)	156,565
Works Manager & Manager Corporate Services vehicles more than anticipated	08190225	Capital expenses			(13,242)	143,323
Increase transfer from Plant Reserve to cover additional expense on plant purchase	08190225	Capital revenue		13,242		156,565
Reduce materials for Town Landscaping and increase wages, OH, POC	08190225	Capital expenses		14,400		170,965
Unsuccessful funding for raw water scheme	08190225	Capital expenses		40,000		210,965
Timing of funding notification of interpretive signage (carry forward to 2025/26)	08190225	Capital expenses		20,000		230,965
Timing of funding notification of interpretive signage (carry forward to 2025/26)	08190225	Operating revenue			(20,000)	210,965
Renovation of 33 Victoria Road while property is vacant	08190225	Capital expenses			(25,000)	185,965

16 BUDGET AMENDMENTS CONT'D

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Grant funding - 3x1x1 Aged Persons Units (carry forward to 2025/26)	08190225	Operating revenue			(985,000)	(799,035)
Construction of 3x1x1 Aged Persons Units (carry forward to 2025/26)	08190225	Capital expenses		985,000		185,965
Reduced employee costs (vacant positions, budgeted higher percentage increase)	08190225	Operating expenses		74,725		260,690
Adjustment to depreciation rates after final audit	08190225	Non cash item	256,950			260,690
Increase to ICT expenditure following RFT02 24-25	02190325	Operating expenses			(10,000)	250,690
				4,069,446	(3,818,756)	250,690

List of Payments for the period 1 April 2025 to 31 May 2025

Chq/EFT	Date	Name	Description	Amount	Total
EFT18565	03/04/2025	JUSTIN BAGLEY	Councillor sitting fee for the quarter ending March 31st 2025	-1,028.50	
EFT18566	03/04/2025	SOUTH METROPOLITAN TAFE	Certificate 3 in Parks and Gardens training modules - Apprentice	-483.75	
EFT18567	03/04/2025	AUSTRALIA POST	Postage for the period of March 2025	-31.29	
EFT18568	03/04/2025	AVON WASTE	Domestic and commercial refuse collection for March 2025	-10,544.90	
EFT18569	03/04/2025	BUNNINGS GERALDTON	Products for painting and renovation - 33 Victoria Rd	-1,780.67	
EFT18570	03/04/2025	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-50.44	
EFT18571	03/04/2025	BSM CONSULTING PTY LTD	Opinion of probable cost for 3 options in element format for the Mingenew Recreational Centre and Evacuation Hub.	-4,400.00	
EFT18572	03/04/2025	GARY JOHN COSGROVE	Presidents Allowance and Councillor sitting fee for the quarter ending March 31st 2025	-6,427.25	
EFT18573	03/04/2025	COURTYARD BY MARRIOTT	Accommodation for apprentice while attending TAFE - 6/04/25 to 11/04/25 & 27/04/25 to 9/05/25	-4,537.00	
EFT18574	03/04/2025	LANDGATE	Gross rental valuations chargeable - 15/02/25 to 14/03/25	-127.70	
EFT18575	03/04/2025	DONGARA DRILLING AND ELECTRICAL	MI112 Bomag Roller - Fittings to repair water pipe	-33.21	
EFT18576	03/04/2025	ELGAS	Annual service charge for gas cylinder - Sports Club	-75.90	
EFT18577	03/04/2025	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18578	03/04/2025	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund - 20/03/25, 21/03/25, 27/03/25 & 28/03/25	-126.72	
EFT18579	03/04/2025	CITY OF GREATER GERALDTON	Meru waste facility fees for domestic and commercial waste disposal - 17/03/25, 24/03/25 & 27/03/25	-1,079.40	
EFT18580	03/04/2025	JONATHAN ROWLAND HOLMES	Councillor sitting fee for the quarter ending March 31st 2025	-1,028.50	
EFT18581	03/04/2025	DAVID HICKS	Meals, parking and travel for apprentice while attending TAFE	-1,032.36	
EFT18582	03/04/2025	IRWIN PLUMBING SERVICES	Repair leak in ladies toilet - Public Toilets (MIG), RPZ testing - Railway Station	-2,498.10	
EFT18583	03/04/2025	INFINITUM TECHNOLOGIES	Phone Services for March 2025	-467.01	
EFT18584	03/04/2025	CANINE CONTROL	Contract Ranger Services 19/03/25	-440.00	
EFT18585	03/04/2025	LATERAL ASPECT	Service Charge (Month to Month) - March 2025, Production, TV campaign and Social Media Spend - 2025 Mingenew Races	-7,657.83	
EFT18586	03/04/2025	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18587	03/04/2025	HELLENE MCTAGGART	Deputy President Allowance and Councillor sitting fee for the quarter ending March 31st 2025	-1,842.50	
EFT18588	03/04/2025	MINGENEW TYRE SERVICES PTY LTD	MI112 Bomag Roller - Tyre repair and tube	-194.74	
EFT18589	03/04/2025	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for Admin, Seniors Activities, Council Meeting, Staff BBQ, BFAC Meeting and a glue stick for admin for March 2025	-559.49	
EFT18590	03/04/2025	NORTH MIDLANDS ELECTRICAL PTY LTD	Replace faulty power point - Autumn Centre, Check solar inverter - Tip, Replace faulty light - Public Facilities MIG, Resecure light - Rec Centre	-796.84	
EFT18591	03/04/2025	OCEAN AIR	Repair damaged aircon pipe insulation - Day Care Centre, Investigate faulty AC - cooling air not reaching all rooms efficiently - Autumn Centre	-457.05	
EFT18592	03/04/2025	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD	Statewide public notice Form 5 - A152 & A775 The West 27 February 2025	-1,617.80	
EFT18593	03/04/2025	PEST A KILL WA	Exterra renewal 27/04/25 to 26/04/26 - 23 Field St	-690.00	

List of Payments for the period 1 April 2025 to 31 May 2025

Chq/EFT	Date	Name	Description	Amount	Total
EFT18594	03/04/2025	PEMCO DIESEL PTY LTD	MI027 CAT Truck - Replace coolant sensor, replace air pressure gauge sensors, replace treadle valve to repair leak on fire wall, replace leaking front shock absorbers. MI4855 Fuso Canter - 'A' Service - tightened AC belt, blew out radiator, replace front suspension bushes, replace condenser fan relay. MI112 Bomag Roller - Replace starter motor	-9,991.06	
EFT18595	03/04/2025	ALEX PEARSE	Councillor sitting fee for the quarter ending March 31st 2025	-1,028.50	
EFT18596	03/04/2025	NUTRIEN AG SOLUTIONS LIMITED	Poly fittings for reticulation - Community Garden	-83.33	
EFT18597	03/04/2025	ANTHONY SMYTH	Councillor sitting fee for the quarter ending March 31st 2025	-1,028.50	
EFT18598	03/04/2025	RICHARD ANDREW STARICK	Councillor sitting fee for the quarter ending March 31st 2025	-1,028.50	
EFT18599	03/04/2025	TELSTRA LIMITED	Phone Services 22/03/25 to 21/04/25	-575.96	
EFT18600	03/04/2025	THINK WATER GERALDTON	Sprinklers for Admin and threaded socket 25mm and 25mm fittings sockets and slip fixes 6 pieces each for Hockey oval	-965.75	
EFT18601	03/04/2025	DAMSTRA TECHNOLOGY PTY LTD	Damstra monthly SAAS fee for March 2025	-719.40	
EFT18602	03/04/2025	TEVITA VONOLAGI	Reimbursement of cost of medical for heavy vehicle license - Works staff	-275.00	
EFT18603	03/04/2025	WINC AUSTRALIA PTY LIMITED	Ricoh billing for March 2025	-475.63	
EFT18604	16/04/2025	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	BCITF Levy for 55 Coalseam Rd Yarragadee A779, BCITF Levy for Lot(446) 2 Phillip St Mingenew A1032, New childcare centre	-1,889.80	
EFT18606	16/04/2025	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18607	16/04/2025	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund - 3-4/04/2025 & 10-11/04/25	-120.12	
EFT18608	16/04/2025	CITY OF GREATER GERALDTON	Provision of building surveying services and pool inspections for the period Jan-Mar25, Meru waste facility fees for domestic waste disposal 31/03/2025	-5,083.13	
EFT18610	16/04/2025	SHIRE OF IRWIN	Consultant EHO services for the period Jan-Mar25	-3,891.56	
EFT18611	16/04/2025	INFINITUM TECHNOLOGIES	Phone Services April 2025	-465.74	
EFT18612	16/04/2025	CANINE CONTROL	Contract Ranger services 02/04/2025	-440.00	
EFT18613	16/04/2025	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18614	16/04/2025	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Contribution to medical services in Mingenew Feb-Mar25	-1,500.00	
EFT18615	16/04/2025	MIDWEST MOWERS & SMALL ENGINES	Brush cutter replacement	-649.00	
EFT18616	16/04/2025	WESTRALIAN IRON PTY LTD	Rates refund	-1,655.37	
EFT18617	16/04/2025	MINGENEW TYRE SERVICES PTY LTD	MI283 Ute - New tyre and tyre rotation, MI4541Toro - Tyre repair, MI278 Ute power steering fluid, Renolit XTB2 450g grease cartridges for equipment	-923.97	
EFT18618	16/04/2025	OFFICEWORKS	Water and stationery for Admin & Depot	-778.40	
EFT18619	16/04/2025	PEMCO DIESEL PTY LTD	Service Bomag MI112, 100hr service MI4541 Toro Zmaster	-2,093.80	
EFT18620	16/04/2025	SHIRE OF CHAPMAN VALLEY	Planning services for the period Jan-Mar25	-1,897.50	
EFT18621	16/04/2025	SAL THE GARDENING GAL	Workshop delivered at Community Garden, Seedlings, Seeds, Dynamic Lifter Bag	-808.90	
EFT18622	17/04/2025	INFINITUM TECHNOLOGIES	Managed services agreement Apr25 (out of contract, month-to-month)	-7,469.29	
EFT18623	01/05/2025	AFGRI EQUIPMENT AUSTRALIA PTY LTD	MI572 JD Grader - Replacement set of keys	-18.39	
EFT18624	01/05/2025	BUNNINGS GERALDTON	Kitchen items required on special order, Ladder and hinges, Door outside 810 X 2040, Safety glasses for Depot, Electrical switches, Items for building up grade, Risers, sprinklers and pipe fittings, Items for painting and floor installation, Tiles and finishing products for kitchen and flooring, Tiles and finishing products for kitchen and flooring, Pipe fittings and taps - 33 Victoria St; Hose connections and nozzles, watering system - Cecil Newton Park	-3,734.32	

List of Payments for the period 1 April 2025 to 31 May 2025

Chq/EFT	Date	Name	Description	Amount	Total
EFT18625	01/05/2025	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-48.81	
EFT18626	01/05/2025	CLEANPAK TOTAL SOLUTIONS	Ultra Slim Hand towel - Public conveniences	-200.15	
EFT18627	01/05/2025	CATALYSE PTY LTD	MARKYT Community Scorecard 2024, MARKYT Voicebank, MARKYT Trends Window, 1 hour Presentation via Teams	-16,500.00	
EFT18628	01/05/2025	LEO CABALES	Reimbursement for police check	-63.80	
EFT18629	01/05/2025	DELTA CLEANING SERVICES GERALDTON	Window cleaning (inside and out) and carpet cleaning prior to Winter Sports - Rec Centre & Turf Bar	-1,213.30	
EFT18630	01/05/2025	DONGARA IGA	Refreshments for BFAC meeting 10Mar25	-29.40	
EFT18631	01/05/2025	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BSL Levy for 55 Coalseam Rd, 20 Victoria Rd and Lot 446 Phillip St	-1,324.06	
EFT18632	01/05/2025	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18633	01/05/2025	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund 17/04/25 & 24/04/25	-63.36	
EFT18634	01/05/2025	CITY OF GREATER GERALDTON	Meru waste facility fees for domestic & commercial waste disposal - 14/04/25, 21/04/25 & 24/04/25	-904.40	
EFT18635	01/05/2025	CHOICES FLOORING GERALDTON	Supply vinyl planks and scotia - 33 Victoria St	-7,700.00	
EFT18636	01/05/2025	ILLION TENDERLINK	Tenderlink EOI post - EO11 24-25 Provision of Early Childhood Education Services	-181.50	
EFT18637	01/05/2025	CANINE CONTROL	Ranger Services - 15/04/25	-440.00	
EFT18638	01/05/2025	LATERAL ASPECT	Service charges (Month to month) - January 2025	-4,583.33	
EFT18639	01/05/2025	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18640	01/05/2025	MITCHELL & BROWN	1 off CHEF / CFE547SBB - 54CM free standing ceramic top oven. - 33 Victoria Rd	-1,320.00	
EFT18641	01/05/2025	MINGENEW TYRE SERVICES PTY LTD	1MI - 5 New Tyres, 108MI Ford Ranger - 5 new tyres	-5,155.10	
EFT18642	01/05/2025	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD	Major Land Transactions Housing Projects - Invitation to Comment - The West Wednesday, 26 March 2025	-1,140.34	
EFT18643	01/05/2025	SOUTHERN CROSS BROADBAND PTY LTD	Fixed wireless services - May 2025	-230.00	
EFT18644	01/05/2025	SUPPLY LOGICS	REFUND OF STANDPIPE KEY BOND	-50.00	
EFT18645	01/05/2025	TELSTRA LIMITED	Phone Services - 25/03/25 to 24/04/25	-251.60	
EFT18646	01/05/2025	TUNBRIDGE CONSTRUCTION & MAINTENANCE PTY LTD	Progress claim 2 for construction of New Day Care facility	-75,839.72	
EFT18647	01/05/2025	WINC AUSTRALIA PTY LIMITED	Ricoh billing for April 2025	-193.89	
EFT18648	01/05/2025	WHITNEY CONSULTING	Business Case & Cost Benefit Analysis Report - Town Hall	-52,393.00	
EFT18649	15/05/2025	AUSTRALIA POST	Postage for the period of April 2025	-98.92	
EFT18650	15/05/2025	AVON WASTE	Domestic and Commercial Refuse Collection for April 2025	-11,360.60	
EFT18651	15/05/2025	AFGRI EQUIPMENT AUSTRALIA PTY LTD	MI572 JD Grader - Investigate and repair blade issues; MI572 JD Grader - Tyne tips x 8 and tynes x 5	-6,520.66	
EFT18652	15/05/2025	BUNNINGS GERALDTON	Paint and equipment - 33 Victoria Rd	-385.35	
EFT18653	15/05/2025	MOORE AUSTRALIA (WA)	2025 Financial Reporting Workshop - 23 May Livestream Attendance	-2,310.00	
EFT18654	15/05/2025	COURTYARD BY MARRIOTT	Parking, meals and laundry for apprentice while attending TAFE - 27/04/25 to 10/05/25	-1,184.20	
EFT18655	15/05/2025	LANDGATE	Rural UV General Revaluation 2024/25, Rural UV Interim Valuation Shared, Copy of Certificate Title	-3,067.64	
EFT18656	15/05/2025	DONGARA DRILLING AND ELECTRICAL	Investigate issues with the irrigation system - Main oval	-1,040.33	
EFT18657	15/05/2025	ELDERS LIMITED	Boots - Works Crew x 2	-321.75	

List of Payments for the period 1 April 2025 to 31 May 2025

Chq/EFT	Date	Name	Description	Amount	Total
EFT18658	15/05/2025	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18659	15/05/2025	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund - 1/05/25, 2/05/25, 8/05/25 & 9/05/25	-126.72	
EFT18660	15/05/2025	CITY OF GREATER GERALDTON	Meru waste facility fees for domestic and commercial waste disposal - 5/05/25,7 & 8/05/25, 10 & 11/04/25, 28/04/25	-1,937.60	
EFT18661	15/05/2025	IRWIN PLUMBING SERVICES	APU 3 - Septic overflowing Inspect and fix; Investigate alarm system; 13 Moore - Inspect & fix septic overflow	-5,637.50	
EFT18662	15/05/2025	JUPPS FLOOR COVERING & TILE SPECIALISTS GERALDTON	Supply and installation of window treatments to kitchen, lounge and 3 bedrooms - 33 Victoria Rd	-1,928.00	
EFT18663	15/05/2025	CANINE CONTROL	Contract Ranger Services - 1/05/25	-440.00	
EFT18664	15/05/2025	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18665	15/05/2025	MINGENEW COMMUNITY RESOURCE CENTRE	CAS Grant - Support for Stay in Place, Home aged care services	-6,000.00	
EFT18666	15/05/2025	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Contribution to medical services in Mingenew - 28/04/25	-750.00	
EFT18667	15/05/2025	MINGENEW TYRE SERVICES PTY LTD	MI027 CAT Truck - New Battery, MI572 JD Grader - Tyre repair, 108MI Ranger - Tyre repair	-767.18	
EFT18668	15/05/2025	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for Council meeting, Staff BBQ, Admin, Anzac Day breakfast, Community garden workshop; padlock for Depot, 33 Victoria Rd - Painting, Serviettes and Baking paper for Admin	-1,296.57	
EFT18669	15/05/2025	PEMCO DIESEL PTY LTD	MI262 Cat Loader - 1000hr Service, replace fan belt, replace blown globe for number plate light, and repair blocked cooler pack, MI278 Utility - Service and repairs to leaking power steering rack and cooling system	-9,662.62	
EFT18670	15/05/2025	NUTRIEN AG SOLUTIONS LIMITED	Weed spray and granules, Pipe fitting for main oval	-403.03	
EFT18671	15/05/2025	SCAVENGER SUPPLIES PTY LTD	Bush fire brigade uniforms, gloves, goggles, torches, standpipe and windmeters	-14,236.75	
EFT18673	15/05/2025	TELSTRA LIMITED	Phone services - 22/04/25 to 21/05/25	-596.60	
EFT18674	15/05/2025	TUNBRIDGE CONSTRUCTION & MAINTENANCE PTY LTD	Progress claim 3 - Daycare Centre	-189,599.29	
EFT18675	15/05/2025	TOTAL UNIFORMS	Uniforms - Works	-1,005.66	
EFT18676	15/05/2025	DAMSTRA TECHNOLOGY PTY LTD	Damstra monthly SAAS fee for April 2025	-820.60	
EFT18677	15/05/2025	VIZONA	Balance payable on Lighting upgrade to tennis courts	-34,211.10	
EFT18678	15/05/2025	WESTRAC PTY LTD	MI541 Cat Grader - 9 Tyne boots	-229.38	
EFT18679	15/05/2025	YATHARAGGA FARMING CO.	Reimbursement of Fuel and gravel royalty as per Shire policy . Depot hill gravel re-sheeting voluntary contributions	-35,190.55	
EFT18680	28/05/2025	ABROLHOS STEEL	Steel for MIG Gardens	-973.92	
EFT18681	28/05/2025	AUSTRALIAN AUDIT PTY LTD	Financial Management Review & Regulation 17 (Audit) Review	-7,480.00	
EFT18682	28/05/2025	BULLIVANTS PTY LTD	Inspection and tagging of lifting equipment	-1,562.66	
EFT18683	28/05/2025	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18684	28/05/2025	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund 15/05/25, 22/05/25, 23/05/25	-88.44	
EFT18685	28/05/2025	CITY OF GREATER GERALDTON	Meru waste facility fees for domestic waste disposal - 12/05/25 & 19/05/25	-571.20	
EFT18686	28/05/2025	IT VISION	Rates Mapping Update	-554.40	
EFT18687	28/05/2025	INFINITUM TECHNOLOGIES	Managed Service Agreement (Month to Month) May 2025, SSL Certificate for SynergySoft, Labour for SSL Certificate reissue and connection	-8,102.89	
EFT18688	28/05/2025	CANINE CONTROL	Contract Ranger Services 6/05/25 & 19/05/25	-880.00	

List of Payments for the period 1 April 2025 to 31 May 2025

Chq/EFT	Date	Name	Description	Amount	Total
EFT18689	28/05/2025	LUCINDAS EVERLASTING	Extra large pack of Seeds - Everlasting flowers for reserves	-325.00	
EFT18690	28/05/2025	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18691	28/05/2025	M & S O'BRIEN SMASH REPAIRS	108MI Ranger - Replace front windscreen	-1,245.26	
EFT18692	28/05/2025	NORTH MIDLANDS ELECTRICAL PTY LTD	Replace lights with LEDs - Autumn Centre, Annual RCD & Smoke Alarm Testing to shire properties	-7,620.29	
EFT18693	28/05/2025	SHIRE OF PERENJORI	WALGA - CEO Recruitment Training - 3/04/25 - Members, Reimbursement of long service leave liability for shared emergency services manager	-2,658.43	
EFT18694	28/05/2025	PEMCO DIESEL PTY LTD	MI582 CAT Roller - 4000Hour service, replace drum drive hoses, replace front washer motor, replace scrapers and straighten brackets. Clean out blocked evaporator drains. P1THQ579 Side tipping trailer - Grease and adjust trailer brakes. MI029 Fuso Canter - Door repair due to intermittent open door alarm activation	-9,421.92	
EFT18695	28/05/2025	SOUTHERN CROSS BROADBAND PTY LTD	Fixed wireless for June 2025	-230.00	
EFT18696	28/05/2025	TELSTRA LIMITED	Satellite phone services - 22/05/25 to 21/06/25	-55.00	
EFT18697	28/05/2025	WALGA	WALGA Procurement Planning and Risk Management & Contract Administration and Management Training - Staff	-1,309.00	
EFT18698	28/05/2025	WINC AUSTRALIA PTY LIMITED	Ricoh billing for May 2025	-199.09	
EFT18699	28/05/2025	YATHARAGGA FARMING CO.	Reimbursement of fuel and gravel royalty as per shire policy. Strawberry NE Rd gravel re-sheeting voluntary contributions	-33,652.95	-681,332.73
EFT18672	15/05/2025	SNACK & FUEL MINGENEW PTY LTD	Fuel usage for March & April 2025	-32,448.26	-32,448.26
DD11547.1	09/04/2025	WATER CORPORATION	Various water accounts for the period 6Feb to 30Apr25 inclusive	-6,547.90	
DD11550.1	09/04/2025	BEAM	Superannuation contribution & employee deductions for PPE060425	-10,618.67	
DD11562.1	15/04/2025	BUSINESS1300 PTY LTD	Live answering services Apr25	-100.93	
DD11577.1	23/04/2025	BEAM	Superannuation contribution & employee deductions for PPE200425	-10,829.59	
DD11598.1	01/05/2025	SYNERGY	Various electricity accounts for the period 25Feb to 8Apr25 inclusive	-3,954.45	
DD11605.1	01/05/2025	3E ADVANTAGE PTY LTD	RICOH Copier Lease for April	-511.50	
DD11612.1	07/05/2025	BEAM	Superannuation contribution & employee deductions for PPE040525	-11,087.01	
DD11628.1	15/05/2025	BUSINESS1300 PTY LTD	Live answering services May25	-99.00	
DD11633.1	20/05/2025	SYNERGY	Various electricity accounts for the period 27Feb to 13May inclusive	-10,423.96	
DD11635.1	21/05/2025	AUSTRALIAN TAXATION OFFICE	April 2025 BAS	-16,946.00	
DD11638.1	21/05/2025	BEAM	Superannuation contribution & employee deductions for PPE180525	-11,218.25	
DD11668.1	26/05/2025	3E ADVANTAGE PTY LTD	RICOH Copier Lease for May	-511.50	-82,848.76
DD11578.1	22/04/2025	BP AUSTRALIA PTY LTD	Fuel usage 1/03/25 to 31/03/25	-449.47	
DD11601.1	01/05/2025	NAB BUSINESS VISA	Credit card transactions for April 2025	-8,674.08	
DD11667.1	30/05/2025	NAB BUSINESS VISA	Credit card transactions for May 2025	-1,723.22	
DD11643.1	31/05/2025	BP AUSTRALIA PTY LTD	Fuel usage 1/04/25 to 31/04/25	-3,060.48	-13,907.25
DD11531.1	01/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 28/03/2025	-7,554.45	
DD11536.1	02/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 31/03/2025	-642.60	
DD11539.1	04/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 01/04/2025	-1,015.15	
DD11542.1	04/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 02/04/2025	-1,348.30	
DD11544.1	07/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 3/4/25	-31.10	

List of Payments for the period 1 April 2025 to 31 May 2025

Chq/EFT	Date	Name	Description	Amount	Total
DD11546.1	08/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 04/04/25	-1,096.15	
DD11552.1	09/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 07/04/25	-2,153.65	
DD11554.1	10/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 08/04/25	-6,164.60	
DD11556.1	11/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 09/04/2025	-864.55	
DD11558.1	14/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 10/04/2025	-114.60	
DD11560.1	15/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 11/04/2025	-5,804.05	
DD11571.1	16/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 14/04/2025	-2,591.45	
DD11573.1	17/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 15/04/2025	-6,079.50	
DD11580.1	23/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 17/04/2025	-1,856.45	
DD11582.1	24/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 22/04/2025	-31.10	
DD11587.1	29/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 24/04/2025	-114.70	
DD11597.1	30/04/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 28/04/2025	-4,975.90	
DD11603.1	01/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 29/04/2025	-1,104.30	
DD11607.1	05/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 01/05/2025	-20.50	
DD11609.1	06/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 02/05/2025	-46.85	
DD11614.1	07/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 05/05/2025	-1,474.00	
DD11617.1	09/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 07/05/2025	-1,327.35	
DD11622.1	13/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 09/05/2025	-1,142.85	
DD11624.1	14/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 12/05/2025	-2,339.40	
DD11626.1	15/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 13/05/2025	-268.00	
DD11630.1	16/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 14/05/2025	-620.10	
DD11632.1	19/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 15/05/2025	-5,283.85	
DD11640.1	20/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 16/05/2025	-200.00	
DD11642.1	21/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 19/05/2025	-2,642.50	
DD11645.1	22/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 20.05.2025	-1,014.90	
DD11647.1	23/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 21.05.2025	-692.10	
DD11651.1	26/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 22.05.2025	-4,801.50	
DD11653.1	27/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 27.05.2025	-3,983.60	
DD11655.1	28/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS 28.05.2025	-1,429.35	
DD11663.1	29/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 27/05/2025	-895.40	
DD11665.1	30/05/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 28/05/2025	-6,762.35	-78,487.20
			Net Salaries April 2025	-83,654.93	
			Net Salaries May 2025	-94,711.35	-178,366.28
				-1,067,390.48	-1,067,390.48

Card Payments for the period 1 April 2025 to 31 May 2025

Payment Number	Date	Name	Description	Amount	Total
EFT18672		SNACK & FUEL MINGENEW	Fuel usage for March 2025		-17,714.91
	1/03/2025		1MI	-89.49	
	2/03/2025		1MI	-107.38	
	3/03/2025		108MI	-96.80	
	4/03/2025		MI029 / MI4541 / MOBILE TANK ONE / MI599	-418.52	
	5/03/2025		1MI / MOBILE TANK ONE	-724.55	
	6/03/2025		MI372 / MOBILE TANK ONE / 177MI	-926.35	
	7/03/2025		MI029 / MI283 / MI4541 / MOBILE TANK ONE / MISC PLANT - WORKS / 108MI	-2,053.77	
	8/03/2025		108MI	-50.44	
	10/03/2025		1MI / MI028 / MI278	-243.78	
	11/03/2025		MI278 / MI4541 / MOBILE TANK ONE / 108MI	-667.79	
	12/03/2025		1MI / MOBILE TANK ONE / MI400	-1,640.75	
	13/03/2025		MI027 / MI029 / MI4541 / MISC PLANT - WORKS / 177MI	-1,216.46	
	14/03/2025		MISC PLANT - WORKS / 108MI / 45731	-940.01	
	15/03/2025		1MI	-88.04	
	17/03/2025		1MI / MOBILE TANK ONE / MI599 / 108MI / 177MI	-463.63	
	18/03/2025		MI027 / MI028 / MI4541 / MI5005 / MOBILE TANK ONE / MI5015 (Light Attack Unit)	-1,135.92	
	19/03/2025		MI029 / MOBILE TANK ONE / MISC PLANT - PARKS	-405.70	
	20/03/2025		1MI / MI278 / MI4541 / MOBILE TANK ONE / 108MI	-863.17	
	21/03/2025		MI027 / MOBILE TANK ONE	-990.06	
	22/03/2025		1MI	-100.92	
	23/03/2025		1MI / 108MI	-238.64	
	24/03/2024		MOBILE TANK ONE / MISC PLANT - PARKS	-433.77	
	25/03/2024		1MI / MI027 / MI029 / MI4541 / MI5005 / MOBILE TANK ONE	-1,592.08	
	26/03/2024		MI028 / MOBILE TANK ONE / MI599	-809.18	
	27/03/2024		MI027 / 177MI	-716.75	
	28/03/2024		MI283	-89.05	
	29/03/2024		1MI	-112.75	
	30/03/2024		1MI / 108MI / MI5015 (Light Attack Unit)	-264.82	
	31/03/2024		MOBILE TANK ONE	-234.34	
		SNACK & FUEL MINGENEW	Fuel usage for April 2025		-14,733.35
	1/04/2025		1MI / MI027 / MI278 / MI4541 / MI5005 / MOBILE TANK ONE / 108MI / MI5015 (Light Attack Unit)	-1,607.60	
	2/04/2025		MI029 / MOBILE TANK ONE / MI400	-474.38	
	3/04/2025		MI278 / MOBILE TANK ONE / 177MI / MISC PLANT - PARKS	-714.82	
	4/04/2025		MI027 / MI028 / MOBILE TANK ONE / MI599 / MISC PLANT - WORKS / 108MI	-1,640.93	
	5/04/2025		1MI / 108MI	-178.42	
	7/04/2025		1MI / MOBILE TANK ONE / 108MI / 177MI	-398.81	
	8/04/2025		MI027 / MI029 / MI4541 / MOBILE TANK ONE	-1,120.32	
	9/04/2025		1MI / MOBILE TANK ONE	-445.79	

Card Payments for the period 1 April 2025 to 31 May 2025

Payment Number	Date	Name	Description	Amount	Total
	10/04/2025		MI5005 / MOBILE TANK ONE / 003MI / 108MI	-889.97	
	11/04/2025		1MI	-115.37	
	14/04/2025		MI4541 / 108MI	-58.91	
	16/04/2025		MI029 / MI4541 / MOBILE TANK ONE / MI599	-924.60	
	17/04/2025		1MI / MI283/ MI372 / 177MI	-336.45	
	19/04/2025		1MI	-94.47	
	20/04/2025		1MI	-115.88	
	22/04/2025		MI029 / MI278 / MOBILE TANK ONE / MOBILE TANK TWO / 108MI	-720.74	
	23/04/2025		MI027 / MI5005 / MOBILE TANK ONE	-1,835.52	
	24/04/2025		1MI / MI262 / MI473 / 003MI/ 108MI / MI400	-611.66	
	26/04/2025		1MI / 108MI	-179.30	
	27/04/2025		108MI	-61.00	
	28/04/2025		MOBILE TANK TWO	-620.39	
	29/04/2025		1MI / MI283 / MI372 / MOBILE TANK ONE / MISC PLANT - WORKS	-972.13	
	30/04/2025		MI4541 / MI5005 / MOBILE TANK ONE / 108MI	-615.89	
			Total EFT Purchasing Cards	-17,714.91	-32,448.26
DD11578.1		BP Australia	Fuel usage for March 2025		-449.47
	12/03/2025		1MI	-63.58	
	20/03/2025		1MI	-57.76	
	23/03/2025		177MI	-106.48	
	24/03/2025		108MI	-123.06	
	30/03/2025		177MI	-98.59	
DD11643.1		BP Australia	Fuel usage for April 2025		-3,060.48
	6/04/2025		177MI	-74.88	
	8/04/2025		1MI	-113.67	
	11/04/2025		177MI	-96.78	
	12/04/2025		1MI	-134.89	
	14/04/2025		1MI	-115.34	
	15/04/2025		1MI, 108MI, MI027, Mobile Tank 1	-1,797.32	
	16/04/2025		108MI	-120.88	
	18/04/2025		108MI	-158.79	
	20/04/2025		108MI	-93.00	
	21/04/2025		108MI	-131.76	
	27/04/2025		177MI	-103.72	
	28/04/2025		1MI	-119.45	
DD11601.1	01/05/2025	NAB BUSINESS VISA	Credit card transactions for April 2025		-8,674.08
	31/03/2025	Garmin	Monthly Subscription - April 2025	-110.00	
	2/04/2025	Apple	Monthly Subscription - April 2025	-1.49	
	3/04/2025	Military Shop	Thank you gift for ex -servicemen - Anzac Day 2025	-73.33	
	3/04/2025	Super Cheap Auto	Toolkit with bag	-102.99	

Card Payments for the period 1 April 2025 to 31 May 2025

Payment Number	Date	Name	Description	Amount	Total
	3/04/2025	Interflora	Wreath for Anzac Day Service 2025	-210.00	
	7/04/2025	Mach 1 Auto Parts	Adblue - Canter MI599	-74.69	
	7/04/2025	Mach 1 Auto Parts	Power steering fluid - Utility MI278	-20.16	
	7/04/2025	Blackwoods	Sqwincher drink powder and stiks	-136.79	
	7/04/2025	Shire of Mingenew	BCITF & BSL Fee for new day care building	-2,696.00	
	8/04/2025	Zoom	Monthly subscription	-25.37	
	9/04/2025	Novotel Perth	Parking - Midwest Major Projects Forum	-38.00	
	9/04/2025	Novotel Perth	Purchase - Midwest Major Projects Forum	-50.00	
	10/04/2025	Novotel Perth	Refund - Midwest Major Projects Forum	50.70	
	10/04/2025	Bunnings	Saw blades	-42.73	
	10/04/2025	Bunnings	Kitchen cupboard door - 33 Victoria St	-70.97	
	10/04/2025	Bunnings	Kitchen cupboard panels & doors - 33 Victoria St	-990.26	
	11/04/2025	Collins Restaurant (KFC)	Meal - Midwest Major Projects Forum	-12.95	
	11/04/2025	Bunnings	Kitchen cupboard panels & doors - 33 Victoria St	-103.70	
	11/04/2025	Bunnings	Kitchen cupboard panels & doors - 33 Victoria St	-170.92	
	11/04/2025	Ikea	Wardrobe, benchtops and kitchen components - 33 Victoria St	-2,993.50	
	15/04/2025	Super Cheap Auto	Triple 12/24 volt socket	-23.99	
	15/04/2025	Bunnings	Kitchen cupboard panels & doors - 33 Victoria St	-137.84	
	22/04/2025	Bunnings	Appliance switch, Impact driver bit 2 pack	-36.53	
	22/04/2025	Reece Plumbing Geraldton	Plumbing supplies - 33 Victoria Rd	-75.89	
	28/04/2025	Bunnings	Geotextile membrane non-woven white	-122.55	
	28/04/2025	Super Cheap Auto	Tyre inflator, Air blow gun, Dead blow hammer, Groove joint pliers	-252.44	
	28/04/2025	BCF	Lanterns for ANZAC Day service 2025	-79.96	
	28/04/2025	OpenAI Chat GPT	Monthly Subscription - April 2025	-35.73	
	29/04/2025	NAB	Card Fee	-36.00	
DD11667.1		NAB BUSINESS VISA	Credit card transactions for May 2025		-1,723.22
	1/05/2025	Garmin	Monthly Subscription - May 2025	-110.00	
	2/05/2025	Apple	Monthly Subscription - May 2025	-1.49	
	2/05/2025	Mitre 10	Bin & sponge mop for new Hockey toilets	-44.90	
	5/05/2025	Crazy domains	Domain renewal - 5 years	-835.98	
	8/05/2025	IPWEA	Event - Unlock Federal Funding - CDO	-76.13	
	20/05/2025	124 Deli and Restaurant Kojonup	Accommodation at Mingenew Caravan Park for contractor to perform pest bird management activities 19-20/05/25	-137.00	
	20/05/2025	Bunnings	Hardware fixings for 33 Victoria Rd	-82.26	
	22/05/2025	Reece Plumbing	Taps, shower arm and rose for 33 Victoria Rd	-101.42	
	26/08/2025	Bunnings	Hardware fixings for 33 Victoria Rd	-102.12	
	26/08/2025	ChatGPT	Monthly Subscription - May 2025	-35.37	
	28/05/2025	Department of Transport	Remake of plates 1MI	-134.00	
	28/05/2025	Bunnings	Replace screwdriver missing from 33 Victoria St	-26.55	
	28/05/2025	NAB	Card Fee	-36.00	

Card Payments for the period 1 April 2025 to 31 May 2025

Payment Number	Date	Name	Description	Amount	Total
			Total Direct Debit Purchasing Cards	-13,907.25	-13,907.25

SHIRE OF MINGENEW
STATEMENT OF BUDGET REVIEW - FOURTH QUARTER
FOR THE PERIOD ENDED 31 MAY 2025

		Budget v Actual				
	Note	Adopted Budget	Amended Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	4th Quarter Amendment (a) - (b)
		\$	\$	\$	\$	\$
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates		2,482,424	2,482,424	2,477,954	2,482,424	0
Rates excluding general rates		203,710	203,710	204,929	203,710	0
Grants, subsidies and contributions	1.1	1,085,729	334,862	323,281	357,862	23,000 ▲
Fees and charges		301,888	345,694	286,348	345,694	0
Interest revenue	1.2	116,435	171,795	149,259	200,664	28,869 ▲
Other revenue	1.3	71,032	76,032	74,403	86,032	10,000 ▲
Profit on asset disposals	1.4	59,652	80,743	60,290	83,573	2,830 ▲
		4,320,870	3,695,260	3,576,464	3,759,959	64,699
Expenditure from operating activities						
Employee costs		(1,543,392)	(1,492,029)	(1,317,567)	(1,492,029)	0
Materials and contracts	1.5	(1,262,048)	(1,392,057)	(919,237)	(1,353,809)	38,248 ▼
Utility charges		(102,836)	(126,636)	(107,962)	(126,636)	0
Depreciation		(3,101,704)	(2,718,573)	(1,991,319)	(2,718,573)	0
Finance costs	1.6	(39,690)	(13,329)	(3,388)	(4,205)	9,124 ▼
Insurance		(176,783)	(177,537)	(170,829)	(177,537)	0
Other expenditure		(42,642)	(126,806)	(89,516)	(126,806)	0
Loss on asset disposals	1.7	(2,236)	(2,236)	(7,239)	(4,086)	(1,850) ▲
		(6,271,332)	(6,049,204)	(4,607,055)	(6,003,682)	45,522
Non-cash amounts excluded from operating activities	1.8	3,044,288	2,640,066	1,938,269	2,639,086	(980) ▼
Amount attributable to operating activities		1,093,826	286,122	907,677	395,363	109,241
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions	1.9	3,294,762	2,686,000	1,250,748	1,955,000	(731,000) ▼
Proceeds from disposal of assets	1.10	140,500	161,591	142,182	318,864	157,273 ▲
		3,435,262	2,847,591	1,392,930	2,273,864	(573,727)
Outflows from investing activities						
Purchase of land and buildings	1.11	(3,915,919)	(3,395,919)	(475,075)	(1,140,919)	2,255,000 ▼
Purchase of plant and equipment	1.12	(403,500)	(416,742)	(262,933)	(444,813)	(28,071) ▼
Purchase of furniture and equipment		(20,000)	0	0	0	0
Purchase and construction of infrastructure-roads		(1,618,000)	(1,648,000)	(1,388,145)	(1,648,000)	0
Purchase and construction of infrastructure-other	1.13	(523,065)	(445,000)	(97,015)	(116,650)	328,350 ▲
		(6,480,484)	(5,905,661)	(2,223,168)	(3,350,382)	2,555,279
Amount attributable to investing activities		(3,045,222)	(3,058,070)	(830,239)	(1,076,518)	1,981,552
FINANCING ACTIVITIES						
Cash inflows from financing activities						
Proceeds from new borrowings	1.14	1,600,000	1,600,000	0	0	(1,600,000) ▼
Transfers from reserve accounts	1.15	332,075	345,317	0	154,612	(190,705) ▼
		1,932,075	1,945,317	0	154,612	(1,790,705)
Cash outflows from financing activities						
Payments for principal portion of lease liabilities		(4,195)	(3,186)	(2,905)	(3,186)	0
Repayment of borrowings		(120,248)	(56,220)	(56,220)	(56,220)	0
Transfers to reserve accounts	1.16	(431,236)	(463,515)	(7,271)	(493,784)	(30,269) ▲
		(555,679)	(522,921)	(66,396)	(553,190)	(30,269)
Amount attributable to financing activities		1,376,396	1,422,396	(66,396)	(398,578)	(1,820,974)
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year		575,000	1,600,242	1,600,242	1,600,242	0
Amount attributable to operating activities		1,093,826	286,122	907,677	395,363	109,241
Amount attributable to investing activities		(3,045,222)	(3,058,070)	(830,239)	(1,076,518)	1,981,552
Amount attributable to financing activities		1,376,396	1,422,396	(66,396)	(398,578)	(1,820,974)
Surplus or deficit after imposition of general rates	3(a).1.17	(0)	250,690	1,611,284	520,509	269,819 ▲

1 BUDGET AMENDMENTS

		Amendments	
		\$	
Revenue from operating activities			
1.1	Grants, subsidies and contributions Increase revenue from Road User Agreement - \$23,000.	23,000	▲
1.2	Interest revenue Increase in interest earned on Municipal Account - \$21,600; Increase in interest earned on Reserve Term Deposit - \$7,269.	28,869	▲
1.3	Other revenue Increase in fuel tax credits - \$10,000.	10,000	▲
1.4	Profit on asset disposals Disposal of CEO vehicle - \$2,830.	2,830	▲
Expenditure from operating activities			
1.5	Materials and contracts Legal advice for estate ownership - (\$1,400); Various minor assets not being purchased - \$8,000; OAG requested interim audit costs to be reimbursed this financial year (50% of total audit) - (\$26,352); Carry forward - Local Law Review, Public Health Plan, Local Planning Scheme review, Asset Management Plan - \$83,000; Rental market appraisal less than anticipated - \$5,000; Increase in vehicle servicing and repairs - (\$30,000).	38,248	▼
1.6	Finance costs Loan carried forward for the purchase of Key Workers housing - \$4,562; Loan carried forward for the purchase of GROH housing - \$4,562.	9,124	▼
1.7	Loss on asset disposals Disposal of Works Manager vehicle - (\$634); Disposal of MCS vehicle - (\$1,216).	(1,850)	▲
1.8	Non-cash amounts excluded from operating activities Profit on disposal of CEO vehicle - (\$2,830); Loss on disposal of Works Manager vehicle - \$634; Loss on disposal of MCS vehicle - \$1,216.	(980)	▼
Inflows from investing activities			
1.9	Capital grants, subsidies and contributions Carry forward grant funding for: • Solar panels - (\$26,000) • Mingenew Spring - (\$50,000) • Rec Centre upgrade - (\$470,000) • Water Park - (\$125,000) • Water tank - (\$30,000) • Digital Sign - (\$30,000).	(731,000)	▼
1.10	Proceeds from disposal of assets Disposal of CEO vehicle - \$50,909; Disposal of Works Manager vehicle - \$65,455; Disposal of MCS vehicle - \$40,909.	157,273	▲
Outflows from investing activities			
1.11	Purchase of land and buildings Carry forward projects: • Solar panels on residential houses - \$26,000 • Key Worker housing - \$800,000 • GROH housing - \$800,000 • Rec Centre upgrade - \$545,000. Negotiating land purchase - \$72,000; Renovations at 33 Victoria Road less than anticipated - \$7,000; Rec centre air conditioner postponed until upgrade completed - \$5,000.	2,255,000	▼
1.12	Purchase of plant and equipment Carry forward purchase of Water Truck, waiting on results from grant application - \$150,000; Purchase of CEO, Works Manager and MCS vehicles due to an attractive nett change over - (\$178,071).	(28,071)	▼

1 BUDGET AMENDMENTS

	Amendments
	\$
1.13 Purchase and construction of infrastructure-other	328,350 ▲
Carry forward projects:	
• Mingenew Spring - \$84,850	
• Water Tank - \$30,000	
• Water Park - \$125,000	
• Digital Sign - \$80,000.	
Tennis lights less than anticipated - \$8,500.	
Cash inflows from financing activities	
1.14 Proceeds from new borrowings	(1,600,000) ▼
Lending of loan for Key Worker and GROH housing carried forward - (\$1,600,000).	
1.15 Transfers from reserve accounts	(190,705) ▼
Carry forward Daycare Centre reserve transfer until daycare centre is completed - (\$69,075);	
Reflecting the actual costs of plant purchases from Plant reserve - (\$121,630).	
Cash outflows from financing activities	
1.16 Transfers to reserve accounts	(30,269) ▲
Transfer additional interest earned on Reserve Term Deposit - (\$7,269);	
Road User Agreement additional income transfer to Community Infrastructure Fund Contribution Reserve - (\$23,000).	
1.17 Surplus or deficit after imposition of general rates	269,819 ▲
Due to variances described above.	

SHIRE OF MINGENEW

NOTES TO THE REVIEW OF THE ANNUAL BUDGET - FOURTH QUARTER
FOR THE PERIOD ENDED 31 MAY 2025

2 BUDGET AMENDMENTS

GL Account Code	Job number	IE Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			Opening surplus after budget amendments		Opening Surplus(Deficit)				250,690	
2030185		2100	RATES - Legal Expenses (non recoverable)		Operating Expenditure			(1,400)	249,290	Legal advice for estate ownership
3030246		3600	GEN PUR - Interest Earned - Municipal Funds		Operating Revenue		21,600		270,890	Increase in interest earned on Municipal Account
3030245		3610	GEN PUR - Interest Earned - Reserve Funds		Operating Revenue		7,269		278,159	Increase in interest earned on Reserve Term Deposit
2040186		2101	MEMBERS - Expensed Minor Asset Purchases		Operating Expenditure		3,000		281,159	No minor assets to be purchased
2040250		2102	OTH GOV - Consultancy - Statutory		Operating Expenditure		3,000		284,159	Carry forward - Local Law Review
2040284		2100	OTH GOV - Audit Fees		Operating Expenditure			(26,352)	257,807	OAG requested interim audit costs to be reimbursed this financial year (50% of total audit)
2050286		2101	ANIMAL - Expensed Minor Asset Purchases		Operating Expenditure		5,000		262,807	No minor assets to be purchased
2070452		2102	HEALTH - Consultants		Operating Expenditure		15,000		277,807	Carry forward - Public Health Plan
2090111		2100	STF HOUSE - Rental Property Expenses		Operating Expenditure		2,500		280,307	Rental market appraisal less than anticipated
2090170	LNI148	2500	Loan 148 Interest - Key Workers Accommodation		Operating Expenditure		4,562		284,869	Lending of loan carried forward
3090110		5810	STF HOUSE - Grant Income		Operating Expenditure			(26,000)	258,869	Carry forward - Solar Panels funding
2090311		2100	COM HOUSE - Rental Property Expenses		Operating Expenditure		2,500		261,369	Rental market appraisal less than anticipated
2090370	LNI147	2500	Loan 147 Interest - GROH Housing		Operating Expenditure		4,562		265,931	Lending of loan carried forward
2100652		2102	PLAN - Consultants		Operating Expenditure		45,000		310,931	Carry forward - Local Planning Scheme Review
3110310		5820	REC - Grants		Capital Revenue			(50,000)	260,931	Carry forward - Mingenew Spring funding
3110310		5810	REC - Grants		Capital Revenue			(470,000)	(209,069)	Carry forward - Rec Centre upgrade funding
3110310		5810	REC - Grants		Capital Revenue			(125,000)	(334,069)	Carry forward - Water park funding
3110310		5810	REC - Grants		Capital Revenue			(30,000)	(364,069)	Carry forward - Water tank funding
2120252		2102	ROADM - Consultants		Operating Expenditure		20,000		(344,069)	Carry forward - asset management plan
3130210		5810	TOUR - Grants		Capital Revenue			(30,000)	(374,069)	Carry forward - Digital sign funding
2140411		2100	POC - External Parts & Repairs		Operating Expenditure			(15,000)	(389,069)	Increase in vehicle servicing and repairs
2140411		2101	POC - External Parts & Repairs		Operating Expenditure			(15,000)	(404,069)	Increase in vehicle servicing and repairs
3140410		3810	POC - Fuel Tax Credits Grant Scheme		Operating Revenue		10,000		(394,069)	Increase in fuel tax credits
5080381		5500	FAMILIES - Transfers from Reserve		Capital Revenue			(69,075)	(463,144)	Carry forward until daycare centre is completed
4090114		BC005	23 Field Street (Lot 5) - Residence - Building (Capital)		Capital Expenditure		13,000		(450,144)	Carry forward - Solar Panels
4090114		BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)		Capital Expenditure		13,000		(437,144)	Carry forward - Solar Panels
4090114		BC998	Key Workers Housing Project - Building Purchase (Budget Only)		Capital Expenditure		800,000		362,856	Carry forward - Key worker housing
5090155		5200	STF HOUSE - New Loan Borrowings		Capital Revenue			(800,000)	(437,144)	Lending of loan carried forward
4090308		LC999	Community Housing Project - Land Purchase (Budget Only)		Capital Expenditure		72,000		(365,144)	Negotiating land purchase
4090314	BC033	2100	33 Victoria Road (Lot 89) - Residence - Building (Capital)		Capital Expenditure		7,000		(358,144)	Renovations less than anticipated
4090314	BC999	2100	Community Housing Project - Building Purchase (Budget Only)		Capital Expenditure		800,000		441,856	Carry forward - GROH housing
5090355		5200	COM HOUSE - New Loan Borrowings		Capital Revenue			(800,000)	(358,144)	Lending of loan carried forward
4110312	BC098	2100	Recreation Centre - Building (Capital)		Capital Expenditure		545,000		186,856	Carry forward - Rec Centre upgrade
4110312	BC598	2100	Recreation Centre - Air Conditioner (Capital)		Capital Expenditure		5,000		191,856	Postponed until upgrade completed
4110370	PC012	2100	Mingenew Spring - (Capital)		Capital Expenditure		59,850		251,706	Carry forward - Mingenew Spring
4110370	PC012	2101	Mingenew Spring - (Capital)		Capital Expenditure				276,706	Carry forward - Mingenew Spring
4110370	PC020	2100	Tennis Courts - Infrastructure - (Capital)		Capital Expenditure		8,500		285,206	Tennis Club lights less than anticipated
4110370	PC022	2101	Rec Centre - Main Oval Infrastructure - (Capital)		Capital Expenditure		30,000		315,206	Carry forward - Water tank
4110370	PC027	2100	Water Park (Capital)		Capital Expenditure		50,000		365,206	Carry forward - Water park
4110370	PC027	2101	Water Park (Capital)		Capital Expenditure		75,000		440,206	Carry forward - Water park
4120330	PE108	2101	Works Manager Vehicle - M1108 - Capital		Capital Expenditure			(55,455)	384,751	Purchase of vehicle earlier due to a attractive nett change over
4120330	PE255	2101	Water Truck - M1255 - Capital		Capital Expenditure		150,000		534,751	Carry forward - Water Truck
4130290	OC013	2101	Digital Information Sign		Capital Expenditure		80,000		614,751	Carry forward - Digital sign
4140230	PE1	2101	CEO Executive Vehicle - 1MI - Capital		Capital Expenditure			(74,243)	540,508	Purchase of vehicle earlier due to a attractive nett change over
4140230	PE177	2101	MCS Executive Vehicle - 177MI - Capital		Capital Expenditure			(48,373)	492,135	Purchase of vehicle earlier due to a attractive nett change over
5120350		5000	PLANT - Proceeds on Disposal of Assets		Capital Revenue		50,909		543,044	Change over of vehicle earlier due to a attractive nett figure
5120351		5100	PLANT - Realisation on Disposal of Assets		Capital Expenditure	(50,909)			543,044	Change over of vehicle earlier due to a attractive nett figure
2120391		2300	PLANT - Loss on Disposal of Assets		Operating Expenditure	(634)			543,044	Change over of vehicle earlier due to a attractive nett figure
5140250		5000	ADMIN - Proceeds on Disposal of Assets		Capital Revenue		65,455		608,499	Change over of vehicle earlier due to a attractive nett figure
5140251		5100	ADMIN - Realisation on Disposal of Assets		Capital Expenditure	(65,455)			608,499	Change over of vehicle earlier due to a attractive nett figure
5140250		5000	ADMIN - Proceeds on Disposal of Assets		Capital Revenue		40,909		649,408	Change over of vehicle earlier due to a attractive nett figure
5140251		5100	ADMIN - Realisation on Disposal of Assets		Capital Expenditure	(40,909)			649,408	Change over of vehicle earlier due to a attractive nett figure
3140290		3700	ADMIN - Profit on Disposal of Assets		Operating Revenue	2,830			649,408	Change over of vehicle earlier due to a attractive nett figure
2140291		2300	ADMIN - Loss on Disposal of Assets		Operating Expenditure	(1,216)			649,408	Change over of vehicle earlier due to a attractive nett figure

2 BUDGET AMENDMENTS

GL Account Code	Job number	IE Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
5120381		5500	PLANT - Transfers from Reserve		Capital Revenue			(121,630)	527,778	Reflecting the actual costs of plant purchases
4030281		4400	GEN PUR - Transfers to Reserve		Capital Expenditure			(7,269)	520,509	Increase in interest earnt on Reserve Term Deposit
3120131		3130	ROADC - Other Contributions & Donations - Roads/Streets		Capital Revenue		23,000		543,509	Increase revenue from Road User Agreement
4120181		4400	ROADC - Transfers to Reserve		Capital Expenditure			(23,000)	520,509	Increase revenue from Road User Agreement transfer to Community Infrastructure Fund Contribution Reserve
Amended Budget Cash Position						(156,293)	3,057,616	(2,787,797)	520,509	

SHIRE OF MINGENEW

NOTES TO THE REVIEW OF THE ANNUAL BUDGET - FOURTH QUARTER

FOR THE PERIOD ENDED 31 MAY 2025

3 RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Adopted Budget				2024/25 Amended Budget				2024/25 Actual			
	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 unit reserve	16,935	3,593	0	20,528	16,933	3,882	0	20,815	16,933	121	0	17,054
	16,935	3,593	0	20,528	16,933	3,882	0	20,815	16,933	121	0	17,054
Restricted by council												
(b) Employee entitlement reserve	82,949	2,903	0	85,852	82,937	4,321	0	87,258	82,937	594	0	83,531
(c) Plant reserve	394,913	313,822	(263,000)	445,735	394,838	341,663	(154,612)	581,889	394,838	2,826	0	397,664
(d) Building and land reserve	338,301	11,841	0	350,142	338,255	17,624	0	355,879	338,255	2,420	0	340,675
(e) Recreation reserve	14,276	500	0	14,776	14,274	744	0	15,018	14,274	102	0	14,376
(f) Environmental reserve	26,859	940	0	27,799	26,855	1,399	0	28,254	26,855	192	0	27,047
(g) Land development reserve	7,556	264	0	7,820	7,555	394	0	7,949	7,555	54	0	7,609
(h) TRC/PO/NAB building reserve	24,058	842	0	24,900	24,055	1,253	0	25,308	24,055	172	0	24,227
(i) Insurance reserve	46,801	1,638	0	48,439	46,796	2,438	0	49,234	46,796	335	0	47,131
(j) Economic development reserve	22,103	774	0	22,877	22,099	1,151	0	23,250	22,099	158	0	22,257
(k) Mingenew day care redevelopment reserve	66,739	2,336	(69,075)	0	66,739	3,289	0	70,028	66,739	297	0	67,036
(l) Community infrastructure fund contribution reserve	50,947	91,783	0	142,730	58,853	115,626	0	174,479	58,853	0	0	58,853
	1,075,502	427,643	(332,075)	1,171,070	1,083,256	489,902	(154,612)	1,418,546	1,083,256	7,150	0	1,090,406
	1,092,437	431,236	(332,075)	1,191,598	1,100,189	493,784	(154,612)	1,439,361	1,100,189	7,271	0	1,107,460

LONG TERM FINANCIAL PLAN 2026—2037



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Foreword

We are very pleased to present to the Community the Shire of Mingenew Long-Term Financial Plan for the period 2025-2026 to 2036-2037.

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

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

The Shire have investigated ways to improve services to the community through resource-sharing and collaboration with neighbouring local governments. This work continues as we constantly seek to improve systems and service delivery. The Shire will encounter many challenges and opportunities

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

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

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

Gary Cosgrove
Shire President

Matt Fanning
Chief Executive Officer

Community Profile in Brief

The Shire of Mingenew has an estimated resident population in 2021 of 407, with a population density of 4.7 persons per square kilometre.

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

the town of Mingenew.

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

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

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

carved gorges, providing a year-round tourist attraction.

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

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

At the 2016 Census the population was recorded as 455, and at the 2021 Census the population is now 407.

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



Integrated Planning

Strategic Community Plan

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

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

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

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

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

Corporate Business Plan

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

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

Workforce Plan

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

qualifications, and expertise of the organisation's staff.

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

Asset Management Plan

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

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

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

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

Long-Term Financial Plan

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

Financial Sustainability

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

Infrastructure Planning

Councils need to plan for the maintenance, renewal, and expansion of

infrastructure such as roads, utilities, and community facilities. The Plan helps in assessing the long-term funding requirements for infrastructure and in prioritising these projects based on available resources and community needs.

Risk Management

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

Resource Allocation

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

Transparency and Accountability

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

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

Risk Management and Key Assumptions

Risk Management

Insurance

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

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

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

Financial Management

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

Investments into high-risk environments are not permitted.

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

Asset Management

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

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

Often asset management delivery is reliant on approvals and funding from various government agencies. Delays in getting approvals and changes in funding models can impact the timing of delivery.

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

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

Interest Rates

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

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

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

Human Resources

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

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

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

Council Decision Making

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

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

Key Assumptions

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

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

District Growth

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

Service Levels

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

Staffing Levels

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

Cash-Backed Reserves

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

Loans and Borrowings

A number of new loans or borrowings are proposed as part of this Long-Term

Financial Plan for the purpose of residential housing.

General Inflation

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

Asset Management

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

Key Financial Assumptions

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

Area of Assumption	Average Annual Movement		
	Yrs 1-4	Yrs 5-8	Yrs 9-12
<u>Revenue</u>			
Rates	5.6%	5.0%	5.0%
Operating Funding	2.0%	2.0%	2.0%
Fees and Charges	1.4%	1.5%	1.5%
Interest Earnings	0.0%	0.0%	0.0%
<u>Expense</u>			
Employee Costs	4.0%	4.0%	4.0%
Materials and Contracts	3.5%	3.5%	3.5%
Utility Charges	2.5%	2.5%	2.5%
Insurance	5.5%	5.0%	5.0%

Financial Activity Statement

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Operating Activities												
Revenue from Operating Activities												
Rates	2,881,800	3,026,000	3,177,300	3,336,100	3,503,000	3,678,100	3,862,000	4,055,100	4,257,900	4,470,700	4,694,300	4,929,000
Grants, Subsidies and Contributions	1,101,200	1,123,100	1,039,500	1,060,300	1,081,500	1,103,100	1,125,200	1,147,700	1,170,600	1,194,100	1,217,900	1,242,400
Fees and Charges	397,500	498,725	505,800	510,255	527,900	533,055	548,655	504,355	588,700	575,255	558,800	511,400
Interest Earnings	229,400	230,000	240,700	250,200	240,600	252,100	255,500	256,400	260,600	258,800	261,900	266,700
Other Revenue	90,900	92,200	93,600	94,800	96,300	97,900	99,300	100,600	102,500	103,700	105,300	107,100
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operating Activities	4,700,800	4,970,025	5,056,900	5,251,655	5,449,300	5,664,255	5,890,655	6,064,155	6,380,300	6,602,555	6,838,200	7,056,600
Expenditure from Operating Activities												
Employee Costs	(1,579,100)	(1,534,800)	(1,573,900)	(1,777,900)	(1,849,300)	(1,925,400)	(2,098,800)	(2,182,200)	(2,270,500)	(2,360,800)	(2,456,000)	(2,554,800)
Materials and Contracts	(1,396,545)	(1,393,320)	(1,286,495)	(1,360,700)	(1,370,045)	(1,701,900)	(1,520,550)	(1,588,500)	(1,590,895)	(1,753,450)	(1,990,250)	(1,917,650)
Utility Charges	(107,650)	(110,375)	(114,525)	(120,550)	(125,000)	(128,450)	(132,325)	(135,650)	(142,825)	(151,475)	(157,575)	(160,975)
Depreciation	(1,709,500)	(1,823,300)	(1,966,600)	(2,086,800)	(2,184,300)	(2,241,700)	(2,299,700)	(2,367,000)	(2,434,300)	(2,457,200)	(2,514,900)	(2,578,900)
Finance Costs	(45,300)	(106,800)	(97,800)	(88,300)	(102,900)	(90,500)	(101,800)	(86,100)	(94,100)	(74,700)	(78,900)	(64,500)
Insurance	(189,150)	(209,075)	(221,125)	(235,450)	(248,300)	(260,350)	(273,925)	(286,850)	(304,725)	(324,075)	(342,075)	(358,175)
Other Expense	(114,700)	(116,200)	(118,000)	(119,700)	(121,500)	(123,300)	(125,300)	(127,000)	(129,000)	(130,800)	(132,800)	(134,700)
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure from Operating Activities	(5,141,945)	(5,293,870)	(5,378,445)	(5,789,400)	(6,001,345)	(6,471,600)	(6,552,400)	(6,773,300)	(6,966,345)	(7,252,500)	(7,672,500)	(7,769,700)
Non-Cash Amounts Excluded from Operating Activities												
Depreciation	1,709,500	1,823,300	1,966,600	2,086,800	2,184,300	2,241,700	2,299,700	2,367,000	2,434,300	2,457,200	2,514,900	2,578,900
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-	-	-
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Amounts Excluded from Operating Activities	1,709,500	1,823,300	1,966,600	2,086,800	2,184,300	2,241,700	2,299,700	2,367,000	2,434,300	2,457,200	2,514,900	2,578,900
Amount Attributed to Operating Activities	1,268,355	1,499,455	1,645,055	1,549,055	1,632,255	1,434,355	1,637,955	1,657,855	1,848,255	1,807,255	1,680,600	1,865,800

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Investing Activities												
Inflows from Investing Activities												
Capital Grants, Subsidies and Contributions	4,471,700	3,831,400	4,827,000	2,812,000	3,321,400	737,300	949,800	1,749,800	1,749,800	776,400	976,400	876,400
Proceeds from Asset Disposal	351,000	833,000	383,500	473,000	664,000	417,000	451,000	417,000	381,000	1,824,100	461,755	531,000
Total Inflows from Investing Activities	4,822,700	4,664,400	5,210,500	3,285,000	3,985,400	1,154,300	1,400,800	2,166,800	2,130,800	2,600,500	1,438,155	1,407,400
Outflows from Investing Activities												
Payments for Property, Plant and Equipment	(5,886,700)	(1,611,000)	(1,209,500)	(3,792,500)	(3,061,600)	(1,329,500)	(1,135,500)	(2,513,000)	(1,263,900)	(3,081,200)	(780,500)	(1,489,000)
Payments for Infrastructure	(2,453,700)	(4,602,500)	(5,242,500)	(1,557,500)	(2,052,500)	(1,419,200)	(1,574,200)	(1,382,500)	(2,372,500)	(1,352,500)	(1,872,500)	(1,622,500)
Total Outflows from Investing Activities	(8,340,400)	(6,213,500)	(6,452,000)	(5,350,000)	(5,114,100)	(2,748,700)	(2,709,700)	(3,895,500)	(3,636,400)	(4,433,700)	(2,653,000)	(3,111,500)
Amount Attributed to Investing Activities	(3,517,700)	(1,549,100)	(1,241,500)	(2,065,000)	(1,128,700)	(1,594,400)	(1,308,900)	(1,728,700)	(1,505,600)	(1,833,200)	(1,214,845)	(1,704,100)
Financing Activities												
Inflows from Financing Activities												
Proceeds from New Loans	1,700,000	500,000	-	500,000	-	500,000	-	500,000	-	500,000	-	500,000
Transfer from Reserves	449,600	135,000	173,000	611,500	132,000	319,500	386,500	303,000	450,000	336,000	298,500	318,000
Total Inflows from Financing Activities	2,149,600	635,000	173,000	1,111,500	132,000	819,500	386,500	803,000	450,000	836,000	298,500	818,000
Outflows from Financing Activities												
Loan Principal	(123,200)	(206,200)	(186,700)	(196,200)	(245,800)	(258,200)	(310,900)	(326,600)	(382,900)	(402,100)	(353,200)	(194,300)
Lease Principal	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)
Transfer to Reserves	(463,455)	(375,555)	(386,255)	(395,755)	(386,155)	(397,655)	(401,055)	(401,955)	(406,155)	(404,355)	(407,455)	(412,255)
Total Outflows from Financing Activities	(590,255)	(585,355)	(576,555)	(595,555)	(635,555)	(659,455)	(715,555)	(732,155)	(792,655)	(810,055)	(764,255)	(610,155)
Amount Attributed to Financing Activities	1,559,345	49,645	(403,555)	515,945	(503,555)	160,045	(329,055)	70,845	(342,655)	25,945	(465,755)	207,845
Movement in Surplus or (Deficit)												
Surplus or Deficit at the Start of the Financial Year	690,000	-	-	-	-	-	-	-	-	-	-	-
Amount Attributable to Operating Activities	1,268,355	1,499,455	1,645,055	1,549,055	1,632,255	1,434,355	1,637,955	1,657,855	1,848,255	1,807,255	1,680,600	1,865,800
Amount Attributable to Investing Activities	(3,517,700)	(1,549,100)	(1,241,500)	(2,065,000)	(1,128,700)	(1,594,400)	(1,308,900)	(1,728,700)	(1,505,600)	(1,833,200)	(1,214,845)	(1,704,100)
Amount Attributable to Financing Activities	1,559,345	49,645	(403,555)	515,945	(503,555)	160,045	(329,055)	70,845	(342,655)	25,945	(465,755)	207,845
Surplus or (Deficit) at the End of the Financial Year	-	-	-	-	-	-	-	-	-	-	-	369,545

Financial Sustainability

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

Current Ratio

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

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Current Assets	1,570,000	1,858,000	2,114,000	1,855,000	2,160,000	2,254,000	2,272,000	2,390,000	2,338,000	2,420,000	2,551,000	2,664,000
Restricted Assets	1,308,500	1,549,100	1,762,300	1,546,600	1,800,700	1,878,900	1,893,400	1,992,400	1,948,500	2,016,900	2,125,900	2,220,100
Adjusted Current Assets	261,500	308,900	351,700	308,400	359,300	375,100	378,600	397,600	389,500	403,100	425,100	443,900
Current Liabilities	156,900	185,300	211,000	185,000	215,500	225,000	227,100	238,500	233,700	241,800	255,000	266,300
Current Liabilities Associated with Restricted Assets	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Current Liabilities	156,900	185,300	211,000	185,000	215,500	225,000	227,100	238,500	233,700	241,800	255,000	266,300
Target Ratio - Greater than or equal to 100%	167%	167%	167%	167%	167%	167%	167%	167%	167%	167%	167%	167%
	●	●	●	●	●	●	●	●	●	●	●	●

Operating Surplus Ratio

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

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Net Current Assets	1,268,355	1,499,455	1,645,055	1,549,055	1,632,255	1,434,355	1,637,955	1,657,855	1,848,255	1,807,255	1,680,600	1,865,800
Own Source Operating Revenue	3,599,600	3,846,925	4,017,400	4,191,355	4,367,800	4,561,155	4,765,455	4,916,455	5,209,700	5,408,455	5,620,300	5,814,200
Target Ratio - Greater than or equal to 1%	35%	39%	41%	37%	37%	31%	34%	34%	35%	33%	30%	32%
	●	●	●	●	●	●	●	●	●	●	●	●

Own Source Revenue Coverage Ratio

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

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Own Source Revenue	3,599,600	3,846,925	4,017,400	4,191,355	4,367,800	4,561,155	4,765,455	4,916,455	5,209,700	5,408,455	5,620,300	5,814,200
Operating Expense	5,141,945	5,293,870	5,378,445	5,789,400	6,001,345	6,471,600	6,552,400	6,773,300	6,966,345	7,252,500	7,672,500	7,769,700
Target Ratio	- Greater than or equal to 40%											
	70%	73%	75%	72%	73%	70%	73%	73%	75%	75%	73%	75%
	●	●	●	●	●	●	●	●	●	●	●	●

Debt Service Cover Ratio

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

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Operating Result	1,268,355	4,750,925	4,818,300	5,000,855	5,198,900	5,399,555	5,612,955	5,782,655	6,070,400	6,291,155	6,567,900	6,834,500
Interest Expense and Depreciation	1,754,800	1,930,100	2,064,400	2,175,100	2,287,200	2,332,200	2,401,500	2,453,100	2,528,400	2,531,900	2,593,800	2,643,400
Operating Surplus Before Interest and Depreciation	3,023,155	6,681,025	6,882,700	7,175,955	7,486,100	7,731,755	8,014,455	8,235,755	8,598,800	8,823,055	9,161,700	9,477,900
Principal and Interest	172,100	316,600	288,100	288,100	352,300	352,300	416,300	416,300	480,600	480,400	435,700	262,400
Target Ratio	- Greater than or equal to 200%											
	1,757%	2,110%	2,389%	2,491%	2,125%	2,195%	1,925%	1,978%	1,789%	1,837%	2,103%	3,612%
	●	●	●	●	●	●	●	●	●	●	●	●

Asset Sustainability Ratio

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

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Capital Renewal Expense	3,752,000	2,550,500	2,839,000	4,562,000	4,451,100	2,085,700	2,646,700	2,332,500	3,296,100	2,148,000	2,090,000	2,348,500
Depreciation Expense	1,709,500	1,823,300	1,966,600	2,086,800	2,184,300	2,241,700	2,299,700	2,367,000	2,434,300	2,457,200	2,514,900	2,578,900
Target Ratio	- Greater than or equal to 90%											
	219%	140%	144%	219%	204%	93%	115%	99%	135%	87%	83%	91%
	●	●	●	●	●	●	●	●	●	●	●	●

Asset Consumption Ratio

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

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$	
Depreciated Replacement Cost of Depreciable Assets	67,977,607	71,534,807	75,636,707	78,426,907	80,692,707	80,782,707	80,741,707	81,853,207	82,397,007	82,234,307	81,983,407	82,008,007	
Current Replacement Cost of Depreciable Assets	87,453,667	92,834,167	98,902,667	103,779,667	108,229,767	110,561,467	112,820,167	116,298,667	119,554,067	122,163,667	124,354,912	126,935,412	
Target Ratio	- Greater than or equal to 50%	78%	77%	76%	76%	75%	73%	72%	70%	69%	67%	66%	65%
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Asset Renewal Funding Ratio

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

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	
Net Present Value of Renewal Expense (Financial Plan)	24,039,320	22,772,364	22,802,258	
Net Present Value of Renewal Requirements (Asset Plans)	4,433,341	4,925,719	4,750,873	
Target Ratio	- Between 95% and 110%	542%	462%	480%
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2037

Financial Health Indicator

Statewide Benchmark - 70 / 100

95 / 100

Calculation sourced from mycouncil.wa.gov.au

Loans

	Outstanding \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Current Loans													
Grader													
Principal	-	56,600	28,500	-	-	-	-	-	-	-	-	-	-
Principal Outstanding	85,200	28,600	100	100	100	100	100	100	100	100	100	100	100
Interest	-	500	100	-	-	-	-	-	-	-	-	-	-
Proposed Loans													
Government Regional Officer Housing													
Principal	-	47,000	97,500	102,400	107,600	113,100	118,800	124,800	131,100	137,800	144,700	75,100	-
Principal Outstanding	-	1,200,000	1,102,500	1,000,100	892,500	779,400	660,600	535,800	404,700	266,900	122,200	47,100	47,100
Interest	-	30,000	56,400	51,500	46,300	40,900	35,200	29,100	22,800	16,200	9,200	1,900	-
Key Workers Accommodation													
Principal	-	19,600	40,600	42,700	44,800	47,100	49,500	52,000	54,600	57,400	60,300	31,300	-
Principal Outstanding	-	500,000	459,400	416,700	371,900	324,800	275,300	223,300	168,700	111,300	51,000	19,700	19,700
Interest	-	12,500	23,500	21,500	19,300	17,000	14,600	12,100	9,500	6,700	3,800	800	-
Staff Housing (1)													
Principal	-	-	39,600	41,600	43,800	46,000	48,300	50,700	53,300	56,000	58,800	61,800	-
Principal Outstanding	-	-	500,000	458,400	414,600	368,600	320,300	269,600	216,300	160,300	101,500	39,700	39,700
Interest	-	-	24,500	22,500	20,400	18,200	15,900	13,400	10,800	8,100	5,300	2,300	-
Staff Housiung (2)													
Principal	-	-	-	-	-	39,600	41,600	43,800	46,000	48,300	50,700	53,300	56,000
Principal Outstanding	-	-	-	-	500,000	460,400	418,800	375,000	329,000	280,700	230,000	176,700	120,700
Interest	-	-	-	-	-	24,500	22,500	20,400	18,200	15,900	13,400	10,800	8,100
Staff Housing (3)													
Principal	-	-	-	-	-	-	-	39,600	41,600	43,800	46,000	48,300	50,700
Principal Outstanding	-	-	-	-	-	-	500,000	460,400	418,800	375,000	329,000	280,700	230,000
Interest	-	-	-	-	-	-	-	24,500	22,500	20,400	18,200	15,900	13,400

	Outstanding \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Proposed Loans (continued)													
Staff Housing (4)													
Principal	-	-	-	-	-	-	-	-	-	39,600	41,600	43,800	46,000
Principal Outstanding	-	-	-	-	-	-	-	-	500,000	460,400	418,800	375,000	329,000
Interest	-	-	-	-	-	-	-	-	-	24,500	22,500	20,400	18,200
Staff Housing (5)													
Principal	-	-	-	-	-	-	-	-	-	-	-	39,600	41,600
Principal Outstanding	-	-	-	-	-	-	-	-	-	-	500,000	460,400	418,800
Interest	-	-	-	-	-	-	-	-	-	-	-	24,500	22,500
Staff Housing (6)													
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal Outstanding	-	-	-	-	-	-	-	-	-	-	-	-	500,000
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan Summary													
Principal	-	123,200	206,200	186,700	196,200	245,800	258,200	310,900	326,600	382,900	402,100	353,200	194,300
Principal Outstanding	85,200	1,728,600	2,062,000	1,875,300	2,179,100	1,933,300	2,175,100	1,864,200	2,037,600	1,654,700	1,752,600	1,399,400	1,705,100
Interest	-	43,000	104,500	95,500	86,000	100,600	88,200	99,500	83,800	91,800	72,400	76,600	62,200

Reserve Funds

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Reserve Funds												
Employee Entitlement												
<i>To fund annual, sick and long service leave and accrued staff bonuses.</i>												
Opening Balance	87,258	91,158	95,258	99,458	103,858	108,458	113,258	118,258	123,558	129,058	134,858	140,858
To Reserve - Interest Earnings	3,900	4,100	4,200	4,400	4,600	4,800	5,000	5,300	5,500	5,800	6,000	6,300
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	91,158	95,258	99,458	103,858	108,458	113,258	118,258	123,558	129,058	134,858	140,858	147,158
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Employee Entitlement	91,158	95,258	99,458	103,858	108,458	113,258	118,258	123,558	129,058	134,858	140,858	147,158
Plant												
<i>For purchase of plant and equipment.</i>												
Opening Balance	460,259	404,459	587,659	741,059	462,859	651,659	661,459	604,659	628,859	507,059	493,859	517,559
To Reserve - Interest Earnings	20,700	18,200	26,400	33,300	20,800	29,300	29,700	27,200	28,200	22,800	22,200	23,200
To Reserve - Municipal Funds	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
From Reserve	(376,500)	(135,000)	(173,000)	(611,500)	(132,000)	(319,500)	(386,500)	(303,000)	(450,000)	(336,000)	(298,500)	(318,000)
Sub Total	404,459	587,659	741,059	462,859	651,659	661,459	604,659	628,859	507,059	493,859	517,559	522,759
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Plant	404,459	587,659	741,059	462,859	651,659	661,459	604,659	628,859	507,059	493,859	517,559	522,759
Building and Land												
<i>For acquisition, construction and maintenance of buildings and associated land.</i>												
Opening Balance	355,879	371,879	388,579	405,979	424,179	443,179	463,079	483,879	505,579	528,279	551,979	576,779
To Reserve - Interest Earnings	16,000	16,700	17,400	18,200	19,000	19,900	20,800	21,700	22,700	23,700	24,800	25,900
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	371,879	388,579	405,979	424,179	443,179	463,079	483,879	505,579	528,279	551,979	576,779	602,679
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Building and Land	371,879	388,579	405,979	424,179	443,179	463,079	483,879	505,579	528,279	551,979	576,779	602,679

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Reserve Funds (continued)												
Recreation												
<i>For the improvement of sportsgrounds.</i>												
Opening Balance	15,018	15,618	16,318	17,018	17,718	18,418	19,218	20,018	20,918	21,818	22,718	23,718
To Reserve - Interest Earnings	600	700	700	700	700	800	800	900	900	900	1,000	1,000
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	15,618	16,318	17,018	17,718	18,418	19,218	20,018	20,918	21,818	22,718	23,718	24,718
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Recreation	15,618	16,318	17,018	17,718	18,418	19,218	20,018	20,918	21,818	22,718	23,718	24,718
Aged Person Units												
<i>For funding of future operating shortfalls of the aged person units in accordance with Homeswest Joint Agreement.</i>												
Opening Balance	20,815	24,715	30,315	36,115	42,215	48,515	55,115	62,015	69,215	76,815	84,715	93,015
To Reserve - Interest Earnings	900	1,100	1,300	1,600	1,800	2,100	2,400	2,700	3,100	3,400	3,800	4,100
To Reserve - Municipal Funds	3,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	24,715	30,315	36,115	42,215	48,515	55,115	62,015	69,215	76,815	84,715	93,015	101,615
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Aged Person Units	24,715	30,315	36,115	42,215	48,515	55,115	62,015	69,215	76,815	84,715	93,015	101,615
Environmental												
<i>For rehabilitation of sites such as gravel pits, refuse and contaminated sites.</i>												
Opening Balance	28,254	42,109	56,564	71,719	87,574	104,129	121,384	139,439	158,294	178,049	198,704	220,259
To Reserve - Interest Earnings	1,200	1,800	2,500	3,200	3,900	4,600	5,400	6,200	7,100	8,000	8,900	9,900
To Reserve - Municipal Funds	12,655	12,655	12,655	12,655	12,655	12,655	12,655	12,655	12,655	12,655	12,655	12,655
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	42,109	56,564	71,719	87,574	104,129	121,384	139,439	158,294	178,049	198,704	220,259	242,814
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Environmental	42,109	56,564	71,719	87,574	104,129	121,384	139,439	158,294	178,049	198,704	220,259	242,814

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Reserve Funds (continued)												
Land Development												
<i>For the acquisition, subdivision and development of land.</i>												
Opening Balance	7,949	8,249	8,549	8,849	9,149	9,549	9,949	10,349	10,749	11,149	11,649	12,149
To Reserve - Interest Earnings	300	300	300	300	400	400	400	400	400	500	500	500
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	8,249	8,549	8,849	9,149	9,549	9,949	10,349	10,749	11,149	11,649	12,149	12,649
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Land Development	8,249	8,549	8,849	9,149	9,549	9,949	10,349	10,749	11,149	11,649	12,149	12,649
TRC / PO / NAB Building												
<i>For the maintenance of the buildings.</i>												
Opening Balance	25,308	26,408	27,508	28,708	29,908	31,208	32,608	34,008	35,508	37,008	38,608	40,308
To Reserve - Interest Earnings	1,100	1,100	1,200	1,200	1,300	1,400	1,400	1,500	1,500	1,600	1,700	1,800
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	26,408	27,508	28,708	29,908	31,208	32,608	34,008	35,508	37,008	38,608	40,308	42,108
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total TRC / PO / NAB Building	26,408	27,508	28,708	29,908	31,208	32,608	34,008	35,508	37,008	38,608	40,308	42,108
Insurance												
<i>For the settlement of minor property expenses under \$5,000 which would otherwise be insurance claims.</i>												
Opening Balance	49,234	51,434	53,734	56,134	58,634	61,234	63,934	66,734	69,734	72,834	76,034	79,434
To Reserve - Interest Earnings	2,200	2,300	2,400	2,500	2,600	2,700	2,800	3,000	3,100	3,200	3,400	3,500
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	51,434	53,734	56,134	58,634	61,234	63,934	66,734	69,734	72,834	76,034	79,434	82,934
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Insurance	51,434	53,734	56,134	58,634	61,234	63,934	66,734	69,734	72,834	76,034	79,434	82,934

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Reserve Funds (continued)												
Economic Development												
<i>For economic development and marketing of the Shire of Mingenew.</i>												
Opening Balance	23,250	24,250	25,250	26,350	27,450	28,650	29,850	31,150	32,550	33,950	35,450	36,950
To Reserve - Interest Earnings	1,000	1,000	1,100	1,100	1,200	1,200	1,300	1,400	1,400	1,500	1,500	1,600
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	24,250	25,250	26,350	27,450	28,650	29,850	31,150	32,550	33,950	35,450	36,950	38,550
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Economic Development	24,250	25,250	26,350	27,450	28,650	29,850	31,150	32,550	33,950	35,450	36,950	38,550
Mingenew Day Care Redevelopment												
<i>For holding funds raised externally, to be used for the future redevelopment of the Mingenew Day Care Centre.</i>												
Opening Balance	70,028	-	-	-	-	-	-	-	-	-	-	-
To Reserve - Interest Earnings	3,100	-	-	-	-	-	-	-	-	-	-	-
To Reserve - Municipal Funds	-	-	-	-	-	-	-	-	-	-	-	-
From Reserve	(73,128)	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Mingenew Day Care Redevelopment	-	-	-	-	-	-	-	-	-	-	-	-
Community Infrastructure Fund Contribution												
<i>For the acquisition, restoration, extension and improvement of community infrastructure.</i>												
Opening Balance	151,479	248,279	259,379	270,979	283,079	295,779	309,079	322,979	337,479	352,579	368,379	384,879
To Reserve - Interest Earnings	6,800	11,100	11,600	12,100	12,700	13,300	13,900	14,500	15,100	15,800	16,500	17,300
To Reserve - Municipal Funds	90,000	-	-	-	-	-	-	-	-	-	-	-
From Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	248,279	259,379	270,979	283,079	295,779	309,079	322,979	337,479	352,579	368,379	384,879	402,179
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Community Infrastructure Fund Contribution	248,279	259,379	270,979	283,079	295,779	309,079	322,979	337,479	352,579	368,379	384,879	402,179
Reserve Funds Summary												
Opening Balance	1,294,731	1,308,558	1,549,113	1,762,368	1,546,623	1,800,778	1,878,933	1,893,488	1,992,443	1,948,598	2,016,953	2,125,908
To Reserve - Interest Earnings	57,800	58,400	69,100	78,600	69,000	80,500	83,900	84,800	89,000	87,200	90,300	95,100
To Reserve - Municipal Funds	405,655	317,155	317,155	317,155	317,155	317,155	317,155	317,155	317,155	317,155	317,155	317,155
From Reserve	(449,628)	(135,000)	(173,000)	(611,500)	(132,000)	(319,500)	(386,500)	(303,000)	(450,000)	(336,000)	(298,500)	(318,000)
Sub Total	1,308,558	1,549,113	1,762,368	1,546,623	1,800,778	1,878,933	1,893,488	1,992,443	1,948,598	2,016,953	2,125,908	2,220,163
Movement (To) / From Key Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserve Funds	1,308,558	1,549,113	1,762,368	1,546,623	1,800,778	1,878,933	1,893,488	1,992,443	1,948,598	2,016,953	2,125,908	2,220,163

Asset Information - Assets

	Prior Year Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Asset Information - Assets													
Land													
Valuation / Historical Cost	611,000	611,000	611,000	611,000	611,000	611,000	611,000	611,000	611,000	611,000	888,300	1,203,400	1,130,645
Acquisitions - Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	-	-	-	-	-	-	-	277,300	1,722,700	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	(1,407,600)	(72,755)	(23,000)
Sub Total	611,000	611,000	611,000	611,000	611,000	611,000	611,000	611,000	611,000	888,300	1,203,400	1,130,645	1,107,645
Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation - per annum	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Value of Land	611,000	611,000	611,000	611,000	611,000	611,000	611,000	611,000	611,000	888,300	1,203,400	1,130,645	1,107,645
Buildings													
Valuation / Historical Cost	9,227,500	9,533,800	14,555,600	15,198,600	15,851,600	18,514,600	20,767,600	21,360,600	21,653,600	23,446,600	23,589,600	24,190,600	24,283,600
Acquisitions - Renewal	306,300	956,400	130,000	590,000	2,150,000	2,240,000	80,000	280,000	280,000	130,000	88,000	80,000	150,000
Acquisitions - Upgrade	-	1,071,700	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Acquisitions - New	-	2,993,700	500,000	50,000	500,000	-	500,000	-	1,500,000	-	500,000	-	500,000
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	9,533,800	14,555,600	15,198,600	15,851,600	18,514,600	20,767,600	21,360,600	21,653,600	23,446,600	23,589,600	24,190,600	24,283,600	24,946,600
Accumulated Depreciation	(1,587,700)	(1,778,300)	(2,069,400)	(2,373,300)	(2,690,300)	(3,060,500)	(3,475,800)	(3,903,000)	(4,336,000)	(4,804,900)	(5,276,600)	(5,760,400)	(6,246,000)
Depreciation 2.0% per annum	(190,600)	(291,100)	(303,900)	(317,000)	(370,200)	(415,300)	(427,200)	(433,000)	(468,900)	(471,700)	(483,800)	(485,600)	(498,900)
Sub Total	(1,778,300)	(2,069,400)	(2,373,300)	(2,690,300)	(3,060,500)	(3,475,800)	(3,903,000)	(4,336,000)	(4,804,900)	(5,276,600)	(5,760,400)	(6,246,000)	(6,744,900)
Book Value of Buildings	7,755,500	12,486,200	12,825,300	13,161,300	15,454,100	17,291,800	17,457,600	17,317,600	18,641,700	18,313,000	18,430,200	18,037,600	18,201,700

	Prior Year Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Asset Information - Assets (continued)													
Furniture and Equipment													
Valuation / Historical Cost	77,507	77,507	110,107	110,107	110,107	130,107	142,707	142,707	142,707	142,707	155,307	155,307	155,307
Acquisitions - Renewal	-	12,600	-	-	20,000	12,600	-	-	-	12,600	-	-	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	20,000	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	77,507	110,107	110,107	110,107	130,107	142,707	142,707	142,707	142,707	155,307	155,307	155,307	155,307
Accumulated Depreciation	(44,700)	(52,400)	(63,400)	(74,400)	(85,400)	(98,400)	(112,600)	(126,800)	(141,000)	(142,700)	(155,300)	(155,300)	(155,300)
Depreciation 10.0% per annum	(7,700)	(11,000)	(11,000)	(11,000)	(13,000)	(14,200)	(14,200)	(14,200)	(1,700)	(12,600)	-	-	-
Sub Total	(52,400)	(63,400)	(74,400)	(85,400)	(98,400)	(112,600)	(126,800)	(141,000)	(142,700)	(155,300)	(155,300)	(155,300)	(155,300)
Book Value of Furniture and Equipment	25,107	46,707	35,707	24,707	31,707	30,107	15,907	1,707	7	7	7	7	7
Plant and Equipment													
Valuation / Historical Cost	2,364,600	2,538,400	3,019,700	3,154,700	3,327,700	3,964,200	4,096,200	4,415,700	4,807,200	5,110,200	5,560,200	5,901,200	6,199,700
Acquisitions - Renewal	262,900	832,300	968,000	556,500	1,084,500	796,000	736,500	842,500	720,000	831,000	757,500	687,500	826,000
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	-	-	25,000	-	-	-	-	-	-	-	-
Disposals	(89,100)	(351,000)	(833,000)	(383,500)	(473,000)	(664,000)	(417,000)	(451,000)	(417,000)	(381,000)	(416,500)	(389,000)	(508,000)
Sub Total	2,538,400	3,019,700	3,154,700	3,327,700	3,964,200	4,096,200	4,415,700	4,807,200	5,110,200	5,560,200	5,901,200	6,199,700	6,517,700
Accumulated Depreciation	(1,119,800)	(1,246,700)	(1,397,600)	(1,555,300)	(1,721,600)	(1,919,800)	(2,124,600)	(2,345,300)	(2,585,600)	(2,841,100)	(3,119,100)	(3,414,100)	(3,724,000)
Depreciation 5.0% per annum	(126,900)	(150,900)	(157,700)	(166,300)	(198,200)	(204,800)	(220,700)	(240,300)	(255,500)	(278,000)	(295,000)	(309,900)	(325,800)
Sub Total	(1,246,700)	(1,397,600)	(1,555,300)	(1,721,600)	(1,919,800)	(2,124,600)	(2,345,300)	(2,585,600)	(2,841,100)	(3,119,100)	(3,414,100)	(3,724,000)	(4,049,800)
Book Value of Plant and Equipment	1,291,700	1,622,100	1,599,400	1,606,100	2,044,400	1,971,600	2,070,400	2,221,600	2,269,100	2,441,100	2,487,100	2,475,700	2,467,900

	Prior Year Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Asset Information - Assets (continued)													
Bushfire Equipment													
Valuation / Historical Cost	654,300	654,300	654,300	654,300	654,300	654,300	654,300	654,300	654,300	654,300	654,300	654,300	654,300
Acquisitions - Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	654,300	654,300	654,300	654,300	654,300	654,300	654,300	654,300	654,300	654,300	654,300	654,300	654,300
Accumulated Depreciation	(369,700)	(391,500)	(413,300)	(435,100)	(456,900)	(478,700)	(500,500)	(522,300)	(544,100)	(565,900)	(587,700)	(609,500)	(631,300)
Depreciation 3.3% per annum	(21,800)	(21,800)	(21,800)	(21,800)	(21,800)	(21,800)	(21,800)	(21,800)	(21,800)	(21,800)	(21,800)	(21,800)	(21,800)
Sub Total	(391,500)	(413,300)	(435,100)	(456,900)	(478,700)	(500,500)	(522,300)	(544,100)	(565,900)	(587,700)	(609,500)	(631,300)	(653,100)
Book Value of Bushfire Equipment	262,800	241,000	219,200	197,400	175,600	153,800	132,000	110,200	88,400	66,600	44,800	23,000	1,200
Total Valuation / Historical Cost	13,415,007	18,950,707	19,728,707	20,554,707	23,874,207	26,271,807	27,184,307	27,868,807	29,964,807	30,847,707	32,104,807	32,423,552	33,381,552
Total Accumulated Depreciation	(3,468,900)	(3,943,700)	(4,438,100)	(4,954,200)	(5,557,400)	(6,213,500)	(6,897,400)	(7,606,700)	(8,354,600)	(9,138,700)	(9,939,300)	(10,756,600)	(11,603,100)
Total Assets Book Value	9,946,107	15,007,007	15,290,607	15,600,507	18,316,807	20,058,307	20,286,907	20,262,107	21,610,207	21,709,007	22,165,507	21,666,952	21,778,452

Asset Information - Infrastructure

	Prior Year Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Asset Information - Infrastructure													
Roads													
Valuation / Historical Cost	44,163,900	45,741,900	47,251,900	51,411,900	54,071,900	55,231,900	56,391,900	57,551,900	58,711,900	59,871,900	61,031,900	62,191,900	63,351,900
Acquisitions - Renewal	1,578,000	1,510,000	1,160,000	1,160,000	1,160,000	1,160,000	1,160,000	1,160,000	1,160,000	1,160,000	1,160,000	1,160,000	1,160,000
Acquisitions - Upgrade	-	-	3,000,000	1,500,000	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	45,741,900	47,251,900	51,411,900	54,071,900	55,231,900	56,391,900	57,551,900	58,711,900	59,871,900	61,031,900	62,191,900	63,351,900	64,511,900
Accumulated Depreciation	(2,528,500)	(3,443,300)	(4,388,300)	(5,416,500)	(6,497,900)	(7,602,500)	(8,730,300)	(9,881,300)	(11,055,500)	(12,252,900)	(13,473,500)	(14,717,300)	(15,984,300)
Depreciation 2.0% per annum	(914,800)	(945,000)	(1,028,200)	(1,081,400)	(1,104,600)	(1,127,800)	(1,151,000)	(1,174,200)	(1,197,400)	(1,220,600)	(1,243,800)	(1,267,000)	(1,290,200)
Sub Total	(3,443,300)	(4,388,300)	(5,416,500)	(6,497,900)	(7,602,500)	(8,730,300)	(9,881,300)	(11,055,500)	(12,252,900)	(13,473,500)	(14,717,300)	(15,984,300)	(17,274,500)
Book Value of Roads	42,298,600	42,863,600	45,995,400	47,574,000	47,629,400	47,661,600	47,670,600	47,656,400	47,619,000	47,558,400	47,474,600	47,367,600	47,237,400
Drainage													
Valuation / Historical Cost	143,700	143,700	143,700	143,700	143,700	143,700	143,700	143,700	143,700	143,700	143,700	143,700	143,700
Acquisitions - Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	143,700	143,700	143,700	143,700	143,700	143,700	143,700	143,700	143,700	143,700	143,700	143,700	143,700
Accumulated Depreciation	(3,600)	(5,300)	(7,000)	(8,700)	(10,400)	(12,100)	(13,800)	(15,500)	(17,200)	(18,900)	(20,600)	(22,300)	(24,000)
Depreciation 1.3% per annum	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)
Sub Total	(5,300)	(7,000)	(8,700)	(10,400)	(12,100)	(13,800)	(15,500)	(17,200)	(18,900)	(20,600)	(22,300)	(24,000)	(25,700)
Book Value of Drainage	138,400	136,700	135,000	133,300	131,600	129,900	128,200	126,500	124,800	123,100	121,400	119,700	118,000

	Prior Year Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Asset Information - Infrastructure (continued)													
Bridges													
Valuation / Historical Cost	7,701,700	7,701,700	7,701,700	7,701,700	7,701,700	7,701,700	7,901,700	7,901,700	8,101,700	8,101,700	8,101,700	8,101,700	8,101,700
Acquisitions - Renewal	-	-	-	-	-	200,000	-	200,000	-	-	-	-	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	7,701,700	7,701,700	7,701,700	7,701,700	7,701,700	7,901,700	7,901,700	8,101,700	8,101,700	8,101,700	8,101,700	8,101,700	8,101,700
Accumulated Depreciation	(297,400)	(451,400)	(605,400)	(759,400)	(913,400)	(1,067,400)	(1,225,400)	(1,383,400)	(1,545,400)	(1,707,400)	(1,869,400)	(2,031,400)	(2,193,400)
Depreciation 2.0% per annum	(154,000)	(154,000)	(154,000)	(154,000)	(154,000)	(158,000)	(158,000)	(162,000)	(162,000)	(162,000)	(162,000)	(162,000)	(162,000)
Sub Total	(451,400)	(605,400)	(759,400)	(913,400)	(1,067,400)	(1,225,400)	(1,383,400)	(1,545,400)	(1,707,400)	(1,869,400)	(2,031,400)	(2,193,400)	(2,355,400)
Book Value of Bridges	7,250,300	7,096,300	6,942,300	6,788,300	6,634,300	6,676,300	6,518,300	6,556,300	6,394,300	6,232,300	6,070,300	5,908,300	5,746,300
Footpaths													
Valuation / Historical Cost	221,900	246,900	496,900	746,900	996,900	1,196,900	1,296,900	1,396,900	1,521,900	1,646,900	1,771,900	1,771,900	1,971,900
Acquisitions - Renewal	25,000	250,000	250,000	250,000	-	-	-	125,000	125,000	125,000	-	-	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	-	-	200,000	100,000	100,000	-	-	-	-	200,000	200,000
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	246,900	496,900	746,900	996,900	1,196,900	1,296,900	1,396,900	1,521,900	1,646,900	1,771,900	1,771,900	1,971,900	2,171,900
Accumulated Depreciation	(14,900)	(21,000)	(33,400)	(52,000)	(76,900)	(106,800)	(139,200)	(174,100)	(212,100)	(253,200)	(297,400)	(341,600)	(390,800)
Depreciation 2.5% per annum	(6,100)	(12,400)	(18,600)	(24,900)	(29,900)	(32,400)	(34,900)	(38,000)	(41,100)	(44,200)	(44,200)	(49,200)	(54,200)
Sub Total	(21,000)	(33,400)	(52,000)	(76,900)	(106,800)	(139,200)	(174,100)	(212,100)	(253,200)	(297,400)	(341,600)	(390,800)	(445,000)
Book Value of Footpaths	225,900	463,500	694,900	920,000	1,090,100	1,157,700	1,222,800	1,309,800	1,393,700	1,474,500	1,430,300	1,581,100	1,726,900

	Prior Year Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Asset Information - Infrastructure (continued)													
Other Infrastructure													
Valuation / Historical Cost	585,900	595,900	792,100	842,100	912,100	962,100	1,012,100	1,062,100	1,112,100	1,172,100	2,222,100	2,272,100	2,342,100
Acquisitions - Renewal	10,000	68,200	-	20,000	-	-	-	-	10,000	1,000,000	-	20,000	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	128,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	595,900	792,100	842,100	912,100	962,100	1,012,100	1,062,100	1,112,100	1,172,100	2,222,100	2,272,100	2,342,100	2,392,100
Accumulated Depreciation	(100,300)	(115,100)	(134,900)	(155,900)	(178,700)	(202,700)	(228,000)	(254,500)	(282,300)	(311,600)	(367,100)	(423,900)	(482,400)
Depreciation 2.5% per annum	(14,800)	(19,800)	(21,000)	(22,800)	(24,000)	(25,300)	(26,500)	(27,800)	(29,300)	(55,500)	(56,800)	(58,500)	(59,800)
Sub Total	(115,100)	(134,900)	(155,900)	(178,700)	(202,700)	(228,000)	(254,500)	(282,300)	(311,600)	(367,100)	(423,900)	(482,400)	(542,200)
Book Value of Other Infrastructure	480,800	657,200	686,200	733,400	759,400	784,100	807,600	829,800	860,500	1,855,000	1,848,200	1,859,700	1,849,900
Parks and Ovals													
Valuation / Historical Cost	1,968,000	2,018,300	2,515,800	2,658,300	4,870,800	5,018,300	5,560,800	5,670,000	5,709,200	5,746,700	5,784,200	5,926,700	6,369,200
Acquisitions - Renewal	50,300	122,500	42,500	212,500	147,500	42,500	109,200	39,200	37,500	37,500	142,500	142,500	212,500
Acquisitions - Upgrade	-	-	-	-	-	500,000	-	-	-	-	-	300,000	-
Acquisitions - New	-	375,000	100,000	2,000,000	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	2,018,300	2,515,800	2,658,300	4,870,800	5,018,300	5,560,800	5,670,000	5,709,200	5,746,700	5,784,200	5,926,700	6,369,200	6,581,700
Accumulated Depreciation	(312,900)	(363,300)	(426,100)	(492,500)	(614,200)	(739,600)	(878,600)	(1,020,300)	(1,163,000)	(1,306,600)	(1,451,200)	(1,599,300)	(1,758,500)
Depreciation 2.5% per annum	(50,400)	(62,800)	(66,400)	(121,700)	(125,400)	(139,000)	(141,700)	(142,700)	(143,600)	(144,600)	(148,100)	(159,200)	(164,500)
Sub Total	(363,300)	(426,100)	(492,500)	(614,200)	(739,600)	(878,600)	(1,020,300)	(1,163,000)	(1,306,600)	(1,451,200)	(1,599,300)	(1,758,500)	(1,923,000)
Book Value of Parks and Ovals	1,655,000	2,089,700	2,165,800	4,256,600	4,278,700	4,682,200	4,649,700	4,546,200	4,440,100	4,333,000	4,327,400	4,610,700	4,658,700

	Prior Year Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Asset Information - Infrastructure (continued)													
Airfields													
Valuation / Historical Cost	390,000	390,000	390,000	390,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000
Acquisitions - Renewal	-	-	-	50,000	-	-	-	-	-	-	-	-	-
Acquisitions - Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - New	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	390,000	390,000	390,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000
Accumulated Depreciation	(37,400)	(76,400)	(115,400)	(154,400)	(198,400)	(242,400)	(286,400)	(330,400)	(374,400)	(418,400)	(440,000)	(440,000)	(440,000)
Depreciation 10.0% per annum	(39,000)	(39,000)	(39,000)	(44,000)	(44,000)	(44,000)	(44,000)	(44,000)	(44,000)	(21,600)	-	-	-
Sub Total	(76,400)	(115,400)	(154,400)	(198,400)	(242,400)	(286,400)	(330,400)	(374,400)	(418,400)	(440,000)	(440,000)	(440,000)	(440,000)
Book Value of Airfields	313,600	274,600	235,600	241,600	197,600	153,600	109,600	65,600	21,600	-	-	-	-
Total Valuation / Historical Cost	56,838,400	59,292,100	63,894,600	69,137,100	70,694,600	72,747,100	74,166,300	75,740,500	77,123,000	79,495,500	80,848,000	82,720,500	84,343,000
Total Accumulated Depreciation	(4,024,400)	(5,105,100)	(6,280,000)	(7,576,500)	(8,906,100)	(10,276,300)	(11,676,100)	(13,104,500)	(14,561,600)	(16,049,800)	(17,544,400)	(19,080,000)	(20,650,400)
Total Infrastructure Book Value	52,814,000	54,187,000	57,614,600	61,560,600	61,788,500	62,470,800	62,490,200	62,636,000	62,561,400	63,445,700	63,303,600	63,640,500	63,692,600

Asset Information - Financial Plan vs Asset Plan/s

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Asset Information - Financial Plan vs Asset Plan/s

Asset Initiatives (Renewal) (Financial Plan)

Assets	1,801,300	1,098,000	1,146,500	3,254,500	3,048,600	816,500	1,122,500	1,000,000	973,600	845,500	767,500	976,000
Infrastructure	1,950,700	1,452,500	1,692,500	1,307,500	1,402,500	1,269,200	1,524,200	1,332,500	2,322,500	1,302,500	1,322,500	1,372,500
Total Asset Initiatives (Renewal) (Financial Plan)	3,752,000	2,550,500	2,839,000	4,562,000	4,451,100	2,085,700	2,646,700	2,332,500	3,296,100	2,148,000	2,090,000	2,348,500

10-Year Renewal Works Net Present Value on 5% Rate **24,039,320** **22,772,364** **22,802,258**

Asset Initiatives (Renewal) (Asset Plans)

Assets	1,960	1,607,781	2,039	2,080	2,122	2,164	1,455,744	2,251	2,296	2,950	3,425	3,425
Infrastructure	1,748,521	1,056,114	4,013,831	917,564	2,956,121	776,763	1,637,765	641,776	835,265	1,435,025	1,506,776	1,506,776
Total Asset Initiatives (Renewal) (Asset Plans)	1,750,481	2,663,895	4,015,870	919,644	2,958,243	778,927	3,093,509	644,027	837,561	1,437,975	1,510,201	1,510,201

10-Year Renewal Works Net Present Value on 5% Rate **4,433,341** **4,925,719** **4,750,873**

Depreciable Assets	
Fair Value Depreciated Replacement (excluding Land) at Start (From Financial Plans)	
Buildings	7,755,500
Furniture and Equipment	25,107
Plant and Equipment	1,291,700
Bushfire Equipment	262,800
Roads	42,298,600
Drainage	138,400
Bridges	7,250,300
Footpaths	225,900
Other Infrastructure	480,800
Parks and Ovals	1,655,000
Airfields	313,600
Total	61,697,707

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

Current Service Delivery (Net Impact)

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Current Service Delivery (Net Impact)												
General Purpose Funding												
Other General Purpose Funding	972,500	988,300	1,004,300	1,020,800	1,037,400	1,054,400	1,071,700	1,089,500	1,107,300	1,125,700	1,144,200	1,163,300
Rates	2,810,600	2,951,500	3,099,500	3,254,900	3,418,200	3,589,700	3,769,700	3,958,800	4,157,500	4,365,900	4,585,200	4,815,200
Total General Purpose Funding	3,783,100	3,939,800	4,103,800	4,275,700	4,455,600	4,644,100	4,841,400	5,048,300	5,264,800	5,491,600	5,729,400	5,978,500
Governance												
Members of Council	(208,200)	(214,500)	(221,100)	(228,100)	(235,100)	(242,800)	(250,600)	(258,300)	(266,600)	(275,200)	(284,000)	(293,100)
Other Governance	(275,900)	(285,500)	(295,400)	(305,800)	(316,400)	(327,400)	(339,100)	(350,800)	(363,100)	(375,900)	(388,800)	(402,600)
Total Governance	(484,100)	(500,000)	(516,500)	(533,900)	(551,500)	(570,200)	(589,700)	(609,100)	(629,700)	(651,100)	(672,800)	(695,700)
Law Order and Public Safety												
Animal Control	(29,400)	(30,400)	(31,600)	(32,800)	(33,900)	(35,100)	(36,500)	(37,800)	(39,100)	(40,500)	(42,000)	(43,700)
Emergency Management	(15,200)	(15,700)	(16,200)	(16,800)	(17,400)	(18,000)	(18,600)	(19,300)	(20,000)	(20,700)	(21,400)	(22,100)
Emergency Services Levy	(20,600)	(21,800)	(23,200)	(24,500)	(25,900)	(27,600)	(29,100)	(30,900)	(32,300)	(34,400)	(36,200)	(38,200)
Fire Prevention	(29,800)	(30,800)	(32,000)	(33,100)	(34,200)	(35,600)	(36,800)	(38,000)	(39,300)	(40,700)	(42,300)	(43,700)
Other Law Order and Public Safety	(9,400)	(9,700)	(10,100)	(10,400)	(10,700)	(11,200)	(11,500)	(12,000)	(12,400)	(12,900)	(13,300)	(13,800)
Total Law Order and Public Safety	(104,400)	(108,400)	(113,100)	(117,600)	(122,100)	(127,500)	(132,500)	(138,000)	(143,100)	(149,200)	(155,200)	(161,500)
Health												
Preventative Services - Inspections and Administration	(20,600)	(21,300)	(22,100)	(22,900)	(23,700)	(24,500)	(25,400)	(26,400)	(27,300)	(28,400)	(29,300)	(30,400)
Preventative Services - Pest Control	(11,500)	(11,800)	(12,400)	(12,700)	(13,100)	(13,600)	(14,100)	(14,800)	(15,300)	(15,800)	(16,500)	(17,000)
Preventative Services - Other	(9,400)	(9,700)	(10,000)	(10,400)	(10,700)	(11,100)	(11,500)	(11,900)	(12,300)	(12,800)	(13,200)	(13,700)
Other Health	(57,100)	(59,100)	(61,200)	(63,300)	(65,500)	(67,800)	(70,100)	(72,700)	(75,200)	(77,800)	(80,500)	(83,300)
Total Health	(98,600)	(101,900)	(105,700)	(109,300)	(113,000)	(117,000)	(121,100)	(125,800)	(130,100)	(134,800)	(139,500)	(144,400)
Education and Welfare												
Other Aged and Disabled	(18,800)	(19,400)	(20,100)	(20,800)	(21,500)	(22,300)	(23,000)	(23,900)	(24,700)	(25,600)	(26,500)	(27,400)
Senior Citizen Centres	(13,900)	(7,875)	(15,600)	(16,700)	(17,500)	(18,800)	(19,900)	(48,672)	(22,400)	(35,022)	(25,200)	(26,500)
Care of Families and Children	(20,800)	(21,600)	(22,400)	(23,100)	(24,000)	(24,800)	(25,800)	(26,600)	(27,700)	(28,600)	(29,600)	(30,700)
Other Education	(13,500)	(14,000)	(14,500)	(15,100)	(15,500)	(16,100)	(16,700)	(17,400)	(18,200)	(18,800)	(19,500)	(20,200)
Other Welfare	(17,100)	(17,700)	(18,400)	(19,000)	(19,600)	(20,500)	(21,100)	(22,000)	(22,600)	(23,400)	(24,300)	(25,100)
Total Education and Welfare	(84,100)	(80,575)	(91,000)	(94,700)	(98,100)	(102,500)	(106,500)	(138,572)	(115,600)	(131,422)	(125,100)	(129,900)

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Current Service Delivery (Net Impact) (continued)												
Housing												
Housing - Community	(23,800)	(25,600)	(27,300)	(28,900)	(30,800)	(33,100)	(34,900)	(36,900)	(39,800)	(41,900)	(44,300)	(46,500)
Housing - Senior Citizens	(40,000)	(42,900)	(44,900)	(47,300)	(49,300)	(52,300)	(56,500)	(58,400)	(61,700)	(65,000)	(68,600)	(72,800)
Housing - Staff	13,100	13,100	12,900	12,800	13,100	12,300	12,700	12,300	11,900	11,200	11,400	11,200
Total Housing	(50,700)	(55,400)	(59,300)	(63,400)	(67,000)	(73,100)	(78,700)	(83,000)	(89,600)	(95,700)	(101,500)	(108,100)
Community Amenities												
Other Community Amenities	(96,600)	(100,500)	(104,200)	(108,300)	(112,200)	(116,700)	(121,100)	(125,700)	(130,400)	(135,600)	(140,500)	(145,900)
Environmental Protection	(6,400)	(6,600)	(6,900)	(7,100)	(7,400)	(7,600)	(7,900)	(8,200)	(8,400)	(8,700)	(9,000)	(9,400)
Sanitation - General	(90,600)	(95,200)	(99,900)	(104,900)	(110,100)	(115,500)	(121,000)	(126,700)	(132,900)	(139,000)	(145,600)	(152,500)
Sanitation - Other	(49,400)	(52,000)	(54,400)	(57,000)	(59,700)	(62,700)	(65,600)	(68,800)	(72,100)	(75,200)	(78,800)	(82,400)
Sewerage	(11,000)	(11,400)	(11,800)	(12,300)	(12,800)	(13,300)	(13,700)	(14,300)	(14,800)	(15,400)	(16,000)	(16,600)
Planning and Development	(105,000)	(108,700)	(112,600)	(96,600)	(120,700)	(119,000)	(91,300)	(134,000)	(131,900)	(143,600)	(148,700)	(154,000)
Total Community Amenities	(359,000)	(374,400)	(389,800)	(386,200)	(422,900)	(434,800)	(420,600)	(477,700)	(490,500)	(517,500)	(538,600)	(560,800)
Recreation and Culture												
Heritage	(49,600)	(51,200)	(53,500)	(55,200)	(57,300)	(59,600)	(61,800)	(64,300)	(66,300)	(69,100)	(71,700)	(74,500)
Libraries	(33,100)	(34,300)	(35,500)	(36,600)	(37,900)	(39,300)	(40,700)	(42,100)	(43,700)	(45,100)	(46,700)	(48,300)
Other Culture	(90,200)	(92,200)	(94,200)	(96,300)	(98,400)	(100,800)	(103,200)	(105,400)	(107,800)	(110,300)	(112,800)	(115,500)
Other Recreation and Sport	(559,500)	(580,800)	(604,100)	(628,700)	(652,600)	(679,200)	(705,400)	(735,200)	(764,200)	(792,900)	(824,700)	(858,100)
Public Halls and Civic Centres	(54,400)	(56,500)	(58,700)	(61,000)	(63,200)	(65,500)	(68,400)	(70,700)	(73,400)	(76,300)	(79,200)	(82,300)
Total Recreation and Culture	(786,800)	(815,000)	(846,000)	(877,800)	(909,400)	(944,400)	(979,500)	(1,017,700)	(1,055,400)	(1,093,700)	(1,135,100)	(1,178,700)
Transport												
Aerodromes	(11,200)	(11,600)	(12,000)	(12,500)	(12,900)	(13,500)	(13,900)	(14,500)	(14,900)	(15,500)	(16,000)	(16,600)
Transport - Construction	-	-	-	-	-	-	-	-	-	-	-	-
Transport - Maintenance	(443,600)	(463,300)	(579,400)	(602,600)	(626,400)	(651,600)	(677,500)	(704,300)	(732,200)	(761,900)	(791,800)	(823,400)
Plant and Machinery	(500)	(100)	-	-	-	-	-	-	-	-	-	-
Vehicle Licensing	(23,800)	(24,900)	(26,100)	(27,400)	(28,600)	(30,000)	(31,300)	(32,800)	(34,200)	(35,800)	(37,400)	(39,100)
Total Transport	(479,100)	(499,900)	(617,500)	(642,500)	(667,900)	(695,100)	(722,700)	(751,600)	(781,300)	(813,200)	(845,200)	(879,100)

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Current Service Delivery (Net Impact) (continued)												
Economic Services												
Building Control	(50,300)	(52,300)	(54,200)	(56,300)	(58,500)	(60,800)	(63,100)	(65,500)	(68,100)	(70,700)	(73,300)	(76,200)
Economic Development	(20,700)	(22,000)	(23,300)	(24,700)	(26,200)	(27,600)	(29,100)	(30,600)	(32,300)	(33,900)	(35,800)	(37,600)
Other Economic Services	(50,500)	(42,200)	(44,400)	(46,100)	(48,300)	(50,400)	(52,500)	(55,000)	(57,400)	(59,700)	(62,200)	(64,800)
Rural Services	(26,300)	(27,300)	(28,300)	(29,300)	(30,300)	(31,500)	(32,600)	(33,700)	(35,000)	(36,300)	(37,500)	(39,000)
Tourism and Area Promotion	(138,000)	(142,800)	(147,900)	(153,100)	(158,400)	(163,900)	(169,700)	(175,600)	(181,900)	(188,200)	(194,800)	(201,700)
Total Economic Services	(285,800)	(286,600)	(298,100)	(309,500)	(321,700)	(334,200)	(347,000)	(360,400)	(374,700)	(388,800)	(403,600)	(419,300)
Other Property and Services												
Administration Overheads	(5,900)	95,300	116,900	62,600	58,300	53,500	(51,500)	(56,600)	(63,500)	(73,700)	(83,300)	(94,600)
Plant Operating Costs	327,055	342,630	399,355	356,200	408,255	377,200	388,200	399,800	447,855	423,800	436,300	449,000
Private Works	(12,600)	(13,600)	(14,500)	(18,945)	(16,500)	(20,445)	(21,045)	(47,273)	(21,200)	(33,723)	(23,800)	(25,200)
Public Works Overheads	6,000	6,000	(4,700)	(4,800)	(4,700)	(5,000)	(5,600)	(5,500)	(5,500)	(5,900)	(6,300)	(6,500)
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-
Stock	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Property and Services	314,555	430,330	497,055	395,055	445,355	405,255	310,055	290,427	357,655	310,477	322,900	322,700
Total Current Service Delivery (Net Impact)	1,365,055	1,547,955	1,563,855	1,535,855	1,627,355	1,650,555	1,653,155	1,636,855	1,812,455	1,826,655	1,935,700	2,023,700

Key Initiatives - Land

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land												
Mingenew Hill Sub-Division												
Creation and sale of lifestyle blocks on Mingenew Hill.												
Land Development	-	-	-	-	-	-	-	-	277,300	1,722,700	-	-
Ongoing Infrastructure Operations	-	-	-	-	-	-	-	-	-	20,000	20,000	20,000
Sale of Land Proceeds	-	-	-	-	-	-	-	-	-	(1,407,600)	(72,755)	(23,000)
Total Mingenew Hill Sub-Division	-	-	-	-	-	-	-	-	277,300	335,100	(52,755)	(3,000)
Total Land	-	-	-	-	-	-	-	-	277,300	335,100	(52,755)	(3,000)

Key Initiatives - Buildings

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Buildings												
Staff Housing - Minor Works												
<i>Minor renewal works on staff housing.</i>												
Renewal Works - To Be Determined	15,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total Staff Housing - Minor Works	15,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Administration Centre Refurbishment												
<i>Minor renewal works on the administration centre.</i>												
Renewal Works - To Be Determined	-	50,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Administration Centre Refurbishment	-	50,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Daycare Centre - New build												
<i>Renewal of Daycare Centre</i>												
Grant Revenue	(767,900)	-	-	-	-	-	-	-	-	-	-	-
Construction of Daycare Facility	840,900	-	-	-	-	-	-	-	-	-	-	-
Additional Operation Expenses	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Daycare Centre - New build	73,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Housing Project - Government Regional Officer Housing												
<i>Construction of housing for occupation by State Government employees.</i>												
Proceeds from New Loan	(1,200,000)	-	-	-	-	-	-	-	-	-	-	-
Construction of Two (2) Residential Facilities	1,200,000	-	-	-	-	-	-	-	-	-	-	-
Additional Operating Costs	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Loan Interest Repayments	30,000	56,400	51,500	46,300	40,900	35,200	29,100	22,800	16,200	9,200	1,900	-
Loan Principal Repayments	47,000	97,500	102,400	107,600	113,100	118,800	124,800	131,100	137,800	144,700	75,100	-
Rent Revenue	(47,200)	(95,900)	(97,300)	(98,800)	(100,300)	(101,800)	(103,300)	(104,900)	(106,400)	(108,000)	(54,800)	-
Total Housing Project - Government Regional Officer Housing	29,800	68,000	66,600	65,100	63,700	62,200	60,600	59,000	57,600	55,900	32,200	10,000

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Buildings (continued)												
Housing Project - Key Worker Accommodation												
<i>Construction of housing for occupation by State Government employees.</i>												
Proceeds from New Loan	(500,000)	-	-	-	-	-	-	-	-	-	-	-
Construction of Two (2) Residential Facilities	800,000	-	-	-	-	-	-	-	-	-	-	-
Additional Operating Costs	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Loan Interest Repayments	12,500	23,500	21,500	19,300	17,000	14,600	12,100	9,500	6,700	3,800	800	-
Loan Principal Repayments	19,600	40,600	42,700	44,800	47,100	49,500	52,000	54,600	57,400	60,300	31,300	-
Rent Revenue	(23,600)	(47,900)	(48,600)	(49,400)	(50,100)	(50,900)	(51,600)	(52,400)	(53,200)	(54,000)	(54,800)	(55,600)
Total Housing Project - Key Worker Accommodation	308,500	26,200	25,600	24,700	24,000	23,200	22,500	21,700	20,900	20,100	(12,700)	(45,600)
Energy Initiative												
<i>Upgrading buildings with energy saving improvements to reduce operating expense.</i>												
Grant Revenue	(37,800)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
Energy Saving Improvements	52,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Operational Savings	(1,000)	(2,000)	(3,000)	(4,000)	(5,000)	(6,000)	(7,000)	(8,000)	(9,000)	(10,000)	(11,000)	(12,000)
Total Energy Initiative	13,200	4,500	3,500	2,500	1,500	500	(500)	(1,500)	(2,500)	(3,500)	(4,500)	(5,500)
Housing Refurbishment												
<i>Renewal of the Residential Housing.</i>												
Residential Houses Renewal	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Housing Refurbishment	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Housing Project - Staff Housing (1)												
<i>Construction of housing for occupation by Shire employees.</i>												
Proceeds from New Loan	-	(500,000)	-	-	-	-	-	-	-	-	-	-
Construction of a Residential Facility	-	500,000	-	-	-	-	-	-	-	-	-	-
Additional Operating Costs	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Loan Interest Repayments	-	24,500	22,500	20,400	18,200	15,900	13,400	10,800	8,100	5,300	2,300	-
Loan Principal Repayments	-	39,600	41,600	43,800	46,000	48,300	50,700	53,300	56,000	58,800	61,800	-
Rent Revenue	-	-	(6,500)	(6,600)	(6,700)	(6,800)	(6,900)	(7,000)	(7,100)	(7,200)	(7,300)	(7,400)
Total Housing Project - Staff Housing (1)	-	64,100	62,600	62,600	62,500	62,400	62,200	62,100	62,000	61,900	61,800	(2,400)

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Buildings (continued)												
Housing Project - Staff Housing (2)												
<i>Construction of housing for occupation by Shire employees.</i>												
Proceeds from New Loan	-	-	-	(500,000)	-	-	-	-	-	-	-	-
Construction of a Residential Facility	-	-	-	500,000	-	-	-	-	-	-	-	-
Additional Operating Costs	-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Loan Interest Repayments	-	-	-	-	24,500	22,500	20,400	18,200	15,900	13,400	10,800	8,100
Loan Principal Repayments	-	-	-	-	39,600	41,600	43,800	46,000	48,300	50,700	53,300	56,000
Rent Revenue	-	-	-	-	(6,700)	(6,800)	(6,900)	(7,000)	(7,100)	(7,200)	(7,300)	(7,400)
Total Housing Project - Staff Housing (2)	-	-	-	-	62,400	62,300	62,300	62,200	62,100	61,900	61,800	61,700
Housing Project - Staff Housing (3)												
<i>Construction of housing for occupation by Shire employees.</i>												
Proceeds from New Loan	-	-	-	-	-	(500,000)	-	-	-	-	-	-
Construction of a Residential Facility	-	-	-	-	-	500,000	-	-	-	-	-	-
Additional Operating Costs	-	-	-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000
Loan Interest Repayments	-	-	-	-	-	-	24,500	22,500	20,400	18,200	15,900	13,400
Loan Principal Repayments	-	-	-	-	-	-	39,600	41,600	43,800	46,000	48,300	50,700
Rent Revenue	-	-	-	-	-	-	(6,900)	(7,000)	(7,100)	(7,200)	(7,300)	(7,400)
Total Housing Project - Staff Housing (3)	-	-	-	-	-	-	62,200	62,100	62,100	62,000	61,900	61,700
Housing Project - Staff Housing (4)												
<i>Construction of housing for occupation by Shire employees.</i>												
Proceeds from New Loan	-	-	-	-	-	-	-	(500,000)	-	-	-	-
Construction of a Residential Facility	-	-	-	-	-	-	-	500,000	-	-	-	-
Additional Operating Costs	-	-	-	-	-	-	-	-	5,000	5,000	5,000	5,000
Loan Interest Repayments	-	-	-	-	-	-	-	-	24,500	22,500	20,400	18,200
Loan Principal Repayments	-	-	-	-	-	-	-	-	39,600	41,600	43,800	46,000
Rent Revenue	-	-	-	-	-	-	-	-	(7,100)	(7,200)	(7,300)	(7,400)
Total Housing Project - Staff Housing (4)	-	-	-	-	-	-	-	-	62,000	61,900	61,900	61,800

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Buildings (continued)												
Housing Project - Staff Housing (5)												
<i>Construction of housing for occupation by Shire employees.</i>												
Proceeds from New Loan	-	-	-	-	-	-	-	-	-	(500,000)	-	-
Construction of a Residential Facility	-	-	-	-	-	-	-	-	-	500,000	-	-
Additional Operating Costs	-	-	-	-	-	-	-	-	-	-	5,000	5,000
Loan Interest Repayments	-	-	-	-	-	-	-	-	-	-	24,500	22,500
Loan Principal Repayments	-	-	-	-	-	-	-	-	-	-	39,600	41,600
Rent Revenue	-	-	-	-	-	-	-	-	-	-	(7,300)	(7,400)
Total Housing Project - Staff Housing (5)	-	-	-	-	-	-	-	-	-	-	61,800	61,700
Housing Project - Staff Housing (6)												
<i>Construction of housing for occupation by Shire employees.</i>												
Proceeds from New Loan	-	-	-	-	-	-	-	-	-	-	-	(500,000)
Construction of a Residential Facility	-	-	-	-	-	-	-	-	-	-	-	500,000
Total Housing Project - Staff Housing (6)	-	-	-	-	-	-	-	-	-	-	-	-
Housing Project - Aged Persons (1)												
<i>Construction of housing for occupation by aged persons.</i>												
Grant Contributions	(985,000)	-	-	-	-	-	-	-	-	-	-	-
Construction of a Residential Facility	985,000	-	-	-	-	-	-	-	-	-	-	-
Additional Operating Costs	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Rent Revenue	-	(16,900)	(17,100)	(17,400)	(17,600)	(17,900)	(18,200)	(18,400)	(18,700)	(19,000)	(19,300)	(19,600)
Total Housing Project - Aged Persons (1)	-	(11,900)	(12,100)	(12,400)	(12,600)	(12,900)	(13,200)	(13,400)	(13,700)	(14,000)	(14,300)	(14,600)
Housing Project - Aged Persons (2)												
<i>Construction of housing for occupation by aged persons.</i>												
Grant Contributions	-	-	-	-	-	-	-	(1,000,000)	-	-	-	-
Construction of a Residential Facility	-	-	-	-	-	-	-	1,000,000	-	-	-	-
Additional Operating Costs	-	-	-	-	-	-	-	-	10,000	10,000	10,000	10,000
Rent Revenue	-	-	-	-	-	-	-	-	(14,200)	(14,400)	(14,600)	(14,800)
Total Housing Project - Aged Persons (2)	-	-	-	-	-	-	-	-	(4,200)	(4,400)	(4,600)	(4,800)
Aged Person Unit Refurbishment												
<i>Renewal of the Aged Person Unit.</i>												
Unit Renewal	21,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total Aged Person Unit Refurbishment	21,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Buildings (continued)												
Town Hall Major Refurbishment												
<i>Large-scale refurbishment to the Town Hall.</i>												
Grants and Contributions	-	-	-	(2,000,000)	(2,000,000)	-	-	-	-	-	-	-
Refurbishment Works	50,000	-	-	2,000,000	2,000,000	-	-	-	-	-	-	-
Total Town Hall Major Refurbishment	50,000	-	-	-	-	-	-	-	-	-	-	-
Recreation Centre Upgrade												
<i>Extension of the existing recreation centre.</i>												
Grant Revenue	(1,000,000)	-	-	-	-	-	-	-	-	-	-	-
Extension Works	1,019,700	-	-	-	-	-	-	-	-	-	-	-
TBA for future considerations	-	-	-	-	-	-	-	-	-	-	-	-
Additional Operation Expenses	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total Recreation Centre Upgrade	19,700	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Recreation Centre Coolroom Replacement												
<i>Renewal of the coolroom.</i>												
Coolroom Renewal	-	15,000	-	-	-	-	-	-	-	-	-	-
Total Recreation Centre Coolroom Replacement	-	15,000	-	-	-	-	-	-	-	-	-	-
Sports Club Renewal												
<i>Renewal of the Sports Club.</i>												
Renewal Works	-	-	-	-	-	-	-	150,000	-	-	-	-
Total Sports Club Renewal	-	-	-	-	-	-	-	150,000	-	-	-	-
Museum Roof Replacement												
<i>Renewal of the museum roof.</i>												
Roof Renewal	-	-	60,000	-	-	-	-	-	-	-	-	-
Total Museum Roof Replacement	-	-	60,000	-	-	-	-	-	-	-	-	-
Museum Air-Conditioners Replacement												
<i>Renewal of the museum air-conditioners.</i>												
Air-Conditioner Renewal	-	5,000	-	-	-	-	-	-	-	-	-	-
Total Museum Air-Conditioners Replacement	-	5,000	-	-	-	-	-	-	-	-	-	-

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Buildings (continued)												
Depot Shed Replacement												
<i>Replacement of the depot shed.</i>												
Depot Shed Replacement	-	-	-	-	160,000	-	-	-	-	-	-	-
Total Depot Shed Replacement	-	-	-	-	160,000	-	-	-	-	-	-	-
Administration Centre Air-Conditioners Replacement												
<i>Renewal of administration centre air-conditioners.</i>												
Air-Conditioner Renewal	9,500	-	-	-	-	-	-	-	-	-	-	-
Total Administration Centre Air-Conditioners Replacement	9,500	-	-	-	-	-	-	-	-	-	-	-
Yandanooka Hall Renewal												
<i>Renewal of the Yandanooka Hall.</i>												
Yandanooka Hall Renewal	-	-	-	-	-	-	-	-	-	-	-	-
Total Yandanooka Hall Renewal	-	-	-	-	-	-	-	-	-	-	-	-
Yandanooka Hall Toilets Works												
<i>Renewal of the Yandanooka Hall Toilets.</i>												
Refurbishment Works	-	-	-	70,000	-	-	-	-	-	-	-	-
Total Yandanooka Hall Toilets Works	-	-	-	70,000	-	-	-	-	-	-	-	-
Public Toilets												
<i>Renewal of public toilets x 2.</i>												
Renewal Works	-	-	-	-	-	-	50,000	50,000	-	-	-	-
Total Public Toilets	-	-	-	-	-	-	50,000	50,000	-	-	-	-
76 Phillip St Renewal (Playgroup/Old Daycare)												
<i>Renewal of 76 Phillip Street</i>												
TBA for future consideration	-	-	-	-	-	-	-	-	-	-	-	70,000
Total 76 Phillip St Renewal (Playgroup/Old Daycare)	-	-	-	-	-	-	-	-	-	-	-	70,000
Autumn Centre Renewal												
<i>Renewal of the Autumn Centre</i>												
Refurbishment Works	-	-	-	-	-	-	50,000	-	-	-	-	-
Total Autumn Centre Renewal	-	-	-	-	-	-	50,000	-	-	-	-	-

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Buildings (continued)												
Fire Shed Replacement												
<i>Replacement of the Fire Shed.</i>												
Grant Funding	-	-	(400,000)	-	-	-	-	-	-	-	-	-
Construction Works	-	-	400,000	-	-	-	-	-	-	-	-	-
Total Fire Shed Replacement	-	-	-	-	-	-	-	-	-	-	-	-
Post Office/CRC Building Renewal												
<i>Renewal of Post Office/CRC.</i>												
Renewal Works	-	-	50,000	-	-	-	-	-	-	-	-	-
Total Post Office/CRC Building Renewal	-	-	50,000	-	-	-	-	-	-	-	-	-
Old Bank Building Renewal												
<i>Renewal of the old Bank Building.</i>												
Renewal Works	-	-	-	-	-	-	50,000	-	-	-	-	-
Total Old Bank Building Renewal	-	-	-	-	-	-	50,000	-	-	-	-	-
MIG Building Renewal												
<i>Renewal of the MIG Building.</i>												
Renewal Works	20,000	-	-	-	-	-	50,000	-	-	-	-	-
Total MIG Building Renewal	20,000	-	-	-	-	-	50,000	-	-	-	-	-
Railway Building Renewal												
<i>Renewal of the Railway Building.</i>												
Renewal Works	-	-	-	-	-	-	-	-	50,000	-	-	-
Total Railway Building Renewal	-	-	-	-	-	-	-	-	50,000	-	-	-
Co-working Space Renewal												
<i>Renewal of the Co-working Space.</i>												
Renewal Works	-	-	-	-	-	-	-	-	-	8,000	-	-
Total Co-working Space Renewal	-	-	-	-	-	-	-	-	-	8,000	-	-
Autumn Centre Generator												
<i>Installation of a standby generator at the Autumn Centre.</i>												
Construction Works	-	-	50,000	-	-	-	-	-	-	-	-	-
Additional Operating Costs	-	-	-	500	500	500	500	500	500	500	500	500
Total Autumn Centre Generator	-	-	50,000	500	500	500	500	500	500	500	500	500
	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	2032 Forecast	2033 Forecast	2034 Forecast	2035 Forecast	2036 Forecast	2037 Forecast

	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings (continued)												
Shed at Airstrip												
<i>Installation of shed at the Airstrip</i>												
Construction Works	8,700	-	-	-	-	-	-	-	-	-	-	-
Total Shed at Airstrip	8,700	-	-	-	-	-	-	-	-	-	-	-
Total Buildings	568,400	287,900	393,200	300,000	449,000	285,200	543,600	539,700	443,800	397,300	392,800	341,500

Key Initiatives - Plant and Equipment

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment												
Grader - MI541												
Replacement of current machinery.												
Plant Replacement	-	-	-	-	-	-	450,000	-	-	-	-	-
Trade-In	-	-	-	-	-	-	(100,000)	-	-	-	-	-
Total Grader - MI541	-	-	-	-	-	-	350,000	-	-	-	-	-
Grader - MI572												
Replacement of current machinery.												
Plant Replacement	-	-	-	400,000	-	-	-	-	-	-	-	-
Trade-In	-	-	-	(75,000)	-	-	-	-	-	-	-	-
Total Grader - MI572	-	-	-	325,000	-	-	-	-	-	-	-	-
Loader - MI473												
Replacement of current machinery.												
Plant Replacement	-	-	-	-	-	-	-	-	-	350,000	-	-
Trade-In	-	-	-	-	-	-	-	-	-	(65,000)	-	-
Total Loader - MI473	-	-	-	-	-	-	-	-	-	285,000	-	-
Backhoe - MI262												
Replacement of current machinery.												
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	165,000
Trade-In	-	-	-	-	-	-	-	-	-	-	-	(70,000)
Total Backhoe - MI262	-	-	-	-	-	-	-	-	-	-	-	95,000
Roller - MI528												
Replacement of current machinery.												
Plant Replacement	-	-	-	-	150,000	-	-	-	-	-	-	-
Trade-In	-	-	-	-	(80,000)	-	-	-	-	-	-	-
Total Roller - MI528	-	-	-	-	70,000	-	-	-	-	-	-	-

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Plant and Equipment (continued)												
Roller - MI112												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	150,000	-	-	-	-	-	-
Trade-In	-	-	-	-	-	(30,000)	-	-	-	-	-	-
Total Roller - MI112	-	-	-	-	-	120,000	-	-	-	-	-	-
Skid Steer Loader - MI255												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	100,000	-	-	-	-	100,000	-	-	-
Trade-In	-	-	-	(25,000)	-	-	-	-	(25,000)	-	-	-
Total Skid Steer Loader - MI255	-	-	-	75,000	-	-	-	-	75,000	-	-	-
Crew Cab Truck - MI029												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	100,000	-	-	-	-	-	-	100,000	-
Trade-In	-	-	-	(20,000)	-	-	-	-	-	-	(20,000)	-
Total Crew Cab Truck - MI029	-	-	-	80,000	-	-	-	-	-	-	80,000	-
Large Town Truck - MI599												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	100,000	-	-	-	-	-	-
Trade-In	-	-	-	-	-	(20,000)	-	-	-	-	-	-
Total Large Town Truck - MI599	-	-	-	-	-	80,000	-	-	-	-	-	-
Town Truck - MI4855												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	-	60,000	-	-	-	-
Trade-In	-	-	-	-	-	-	-	(10,000)	-	-	-	-
Total Town Truck - MI4855	-	-	-	-	-	-	-	50,000	-	-	-	-
Tipper Truck - MI027												
<i>Replacement of current machinery.</i>												
Plant Replacement	270,000	-	-	-	-	-	-	-	-	-	-	270,000
Trade-In	(20,000)	-	-	-	-	-	-	-	-	-	-	(100,000)
Total Tipper Truck - MI027	250,000	-	-	-	-	-	-	-	-	-	-	170,000

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Plant and Equipment (continued)												
Fire Truck - MI384												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	500,000	-	-	-	-	-	-	-	-	-	-
Trade-In	-	(500,000)	-	-	-	-	-	-	-	-	-	-
Total Fire Truck - MI384	-	-	-	-	-	-	-	-	-	-	-	-
Fire Fighting Trailer - 1TTS835												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	20,000	-	-	-	-	-	-	-	-	-
Trade-In	-	-	(20,000)	-	-	-	-	-	-	-	-	-
Total Fire Fighting Trailer - 1TTS835	-	-	-	-	-	-	-	-	-	-	-	-
Fast Attack Unit - MI5015												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	250,000	-	-	-	-	-	-	-
Trade-In	-	-	-	-	(250,000)	-	-	-	-	-	-	-
Total Fast Attack Unit - MI5015	-	-	-	-	-	-	-	-	-	-	-	-
Water Tanker and Trailer - MI3616												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	100,000	-	-	-	-	-	-	100,000	-
Trade-In	-	-	-	(20,000)	-	-	-	-	-	-	(20,000)	-
Total Water Tanker and Trailer - MI3616	-	-	-	80,000	-	-	-	-	-	-	80,000	-
Water Truck - MI255												
<i>Replacement of current machinery.</i>												
Grant Revenue	(87,500)	-	-	-	-	-	-	-	-	-	-	-
Plant Replacement	175,000	-	-	-	-	-	-	-	320,000	-	-	-
Trade-In	-	-	-	-	-	-	-	-	(15,000)	-	-	-
Total Water Truck - MI255	87,500	-	-	-	-	-	-	-	305,000	-	-	-
Tractor - MI400												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	60,000	-	-	-	-	-	-	-	60,000	-
Trade-In	-	-	(5,000)	-	-	-	-	-	-	-	(5,000)	-
Total Tractor - MI400	-	-	55,000	-	-	-	-	-	-	-	55,000	-

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Plant and Equipment (continued)												
Tractor - MI461												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	50,000	-	-	-	-	-	-	-	50,000	-
Trade-In	-	-	(15,000)	-	-	-	-	-	-	-	(15,000)	-
Total Tractor - MI461	-	-	35,000	-	-	-	-	-	-	-	35,000	-
Tractor - MI5005												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	70,000	-	-	-	-	-	-
Trade-In	-	-	-	-	-	(20,000)	-	-	-	-	-	-
Total Tractor - MI5005	-	-	-	-	-	50,000	-	-	-	-	-	-
ZTrak Mower												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	6,000	-	-	6,000	-	-	6,000	-	-	6,000
Trade-In	-	-	(1,000)	-	-	(1,000)	-	-	(1,000)	-	-	(1,000)
Total ZTrak Mower	-	-	5,000	-	-	5,000	-	-	5,000	-	-	5,000
Parkland Mower												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	-	35,000	-	-	-	-
Trade-In	-	-	-	-	-	-	-	(9,000)	-	-	-	-
Total Parkland Mower	-	-	-	-	-	-	-	26,000	-	-	-	-
Panther Mower												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	25,000	-	-	-	-	-	-
Trade-In	-	-	-	-	-	(9,000)	-	-	-	-	-	-
Total Panther Mower	-	-	-	-	-	16,000	-	-	-	-	-	-

	2025 Forecast \$	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$
Plant and Equipment (continued)												
Bowling Green Mower												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	10,000	-	-	-	-	-	-	-	-	-	-
Trade-In	-	(3,000)	-	-	-	-	-	-	-	-	-	-
Total Bowling Green Mower	-	7,000	-	-	-	-	-	-	-	-	-	-
Deep Deck Mower												
<i>Replacement of current machinery.</i>												
Plant Replacement	7,500	-	-	7,500	-	-	7,500	-	-	7,500	-	-
Trade-In	(3,000)	-	-	(3,000)	-	-	(3,000)	-	-	(3,000)	-	-
Total Deep Deck Mower	4,500	-	-	4,500	-	-	4,500	-	-	4,500	-	-
ZTrak Ride-On Mower												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	25,000	-	-	25,000	-	-	25,000	-	-	25,000
Trade-In	-	-	(9,000)	-	-	(9,000)	-	-	(9,000)	-	-	(9,000)
Total ZTrak Ride-On Mower	-	-	16,000	-	-	16,000	-	-	16,000	-	-	16,000
Angle Road Broom												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	-	-	10,000	-	-	-
Trade-In	-	-	-	-	-	-	-	-	(2,000)	-	-	-
Total Angle Road Broom	-	-	-	-	-	-	-	-	8,000	-	-	-
Chief Executive Officer Vehicle - 1MI												
<i>Replacement of current machinery. 2 every year</i>												
Plant Replacement	141,600	141,600	141,600	141,600	141,600	141,600	141,600	141,600	141,600	141,600	141,600	141,600
Trade-In	(131,600)	(131,600)	(131,600)	(131,600)	(131,600)	(131,600)	(131,600)	(131,600)	(131,600)	(131,600)	(131,600)	(131,600)
Total Chief Executive Officer Vehicle - 1MI	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Manager Corporate Services Vehicle - 177MI												
<i>Replacement of current machinery. 2 every year</i>												
Plant Replacement	95,200	95,200	95,200	95,200	95,200	95,200	95,200	95,200	95,200	95,200	95,200	95,200
Trade-In	(85,200)	(85,200)	(85,200)	(85,200)	(85,200)	(85,200)	(85,200)	(85,200)	(85,200)	(85,200)	(85,200)	(85,200)
Total Manager Corporate Services Vehicle - 177MI	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Plant and Equipment (continued)												
Community Bus - 003MI												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	-	200,000	-	-	-	-
Trade-In	-	-	-	-	-	-	-	(30,000)	-	-	-	-
Total Community Bus - 003MI	-	-	-	-	-	-	-	170,000	-	-	-	-
Single Cab Utility - MI028												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	-	37,000	-	-	-	-
Trade-In	-	-	-	-	-	-	-	(20,000)	-	-	-	-
Total Single Cab Utility - MI028	-	-	-	-	-	-	-	17,000	-	-	-	-
Single Cab Utility - MI283												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	50,000	-	-	-	-	-	-	-	-	-	-
Trade-In	-	(1,000)	-	-	-	-	-	-	-	-	-	-
Total Single Cab Utility - MI283	-	49,000	-	-	-	-	-	-	-	-	-	-
Single Cab Utility - MI278												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	50,000	-	-	-	-	-	-	-	-	-	-
Trade-In	-	(1,000)	-	-	-	-	-	-	-	-	-	-
Total Single Cab Utility - MI278	-	49,000	-	-	-	-	-	-	-	-	-	-
Works Manager Vehicle - 108MI												
<i>Replacement of current machinery. 2 every year</i>												
Plant Replacement	121,200	121,200	121,200	121,200	121,200	121,200	121,200	121,200	121,200	121,200	121,200	121,200
Trade-In	(111,200)	(111,200)	(111,200)	(111,200)	(111,200)	(111,200)	(111,200)	(111,200)	(111,200)	(111,200)	(111,200)	(111,200)
Total Works Manager Vehicle - 108MI	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Single Cab Utility - MI283												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	-	-	-	-	30,000	-	-	-	-
Trade-In	-	-	-	-	-	-	-	(20,000)	-	-	-	-
Total Single Cab Utility - MI283	-	-	-	-	-	-	-	10,000	-	-	-	-

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Plant and Equipment (continued)												
Trailers (Collective)												
<i>Replacement of current machinery.</i>												
Plant Replacement	-	-	-	10,000	15,000	-	-	-	-	12,000	17,500	-
Trade-In	-	-	-	(2,000)	(2,000)	-	-	-	-	(500)	(1,000)	-
Total Trailers (Collective)	-	-	-	8,000	13,000	-	-	-	-	11,500	16,500	-
Other Plant and Equipment (Collective)												
<i>Replacement of current machinery.</i>												
Plant Replacement	4,500	-	37,500	9,000	23,000	2,500	2,000	-	12,000	5,000	2,000	2,000
Trade-In	-	-	(5,500)	-	(4,000)	-	-	-	(1,000)	-	-	-
Total Other Plant and Equipment (Collective)	4,500	-	32,000	9,000	19,000	2,500	2,000	-	11,000	5,000	2,000	2,000
Cemetery Shoring Equipment												
<i>New Shoring Equipment.</i>												
Replacement of Shoring Equipment	17,300	-	-	-	-	-	-	-	-	-	-	-
Total Cemetery Shoring Equipment	17,300	-	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	393,800	135,000	173,000	611,500	132,000	319,500	386,500	303,000	450,000	336,000	298,500	318,000

Key Initiatives - Furniture and Equipment

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture and Equipment												
Interpretive Signage at the Railway Station												
Interpretive signage at the Railway Station												
Grant Revenue	(20,000)	-	-	-	-	-	-	-	-	-	-	-
New Works	20,000	-	-	-	-	-	-	-	-	-	-	-
Total Interpretive Signage at the Railway Station	-	-	-	-	-	-	-	-	-	-	-	-
Network Switches												
Replacement of Network Switches												
Network Switches	12,600	-	-	-	12,600	-	-	-	12,600	-	-	-
Total Network Switches	12,600	-	-	-	12,600	-	-	-	12,600	-	-	-
Community Gym Equipment												
New Gym Equipment												
Gym Equipment	-	-	-	20,000	-	-	-	-	-	-	-	-
Total Community Gym Equipment	-	-	-	20,000	-	-	-	-	-	-	-	-
Total Furniture and Equipment	12,600	-	-	20,000	12,600	-	-	-	12,600	-	-	-

Key Initiatives - Roads

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Roads												
Reseal Program												
<i>Reseal program for urban and rural roads.</i>												
Urban Roads - To Be Determined	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Rural Roads - To Be Determined	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Reseal Program	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Formation Grading Program												
<i>Provision of formation grading.</i>												
Grant Revenue - Roads to Recovery	-	(50,000)	(70,500)	(70,500)	(80,800)	(80,800)	(80,800)	(80,800)	(80,800)	(99,900)	(99,900)	(99,900)
Roads - To Be Determined	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000
Total Formation Grading Program	260,000	210,000	189,500	189,500	179,200	179,200	179,200	179,200	179,200	160,100	160,100	160,100
Widening Program												
<i>Widening program for Rural Roads</i>												
Grant Revenue - Regional Roads Safety Program	-	(3,000,000)	(1,500,000)	-	-	-	-	-	-	-	-	-
Roads - Depot Hill North Road (15.6km)	-	3,000,000	-	-	-	-	-	-	-	-	-	-
Roads - Allanooka Springs Road	-	-	1,500,000	-	-	-	-	-	-	-	-	-
Total Widening Program	-	-	-	-	-	-	-	-	-	-	-	-
Road Projects												
<i>Provision of road projects funded from the Roads to Recovery and Regional Road Group grant programs.</i>												
Grant Revenue - Regional Road Group	(533,300)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Grant Revenue - Roads to Recovery	(266,700)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Roads - To Be Determined	800,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Total Road Projects	-	-	-	-	-	-	-	-	-	-	-	-
Gravel Re-Sheeting Program												
<i>Provision of gravel re-sheeting.</i>												
Grant Revenue - Roads to Recovery	(63,000)	(149,900)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Roads - To Be Determined	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Total Gravel Re-Sheeting Program	127,000	40,100	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Roads (continued)												
Kerbing Program												
<i>Replacement of kerbing.</i>												
Roads - To Be Determined	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Kerbing Program	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Heavy Patching Program												
<i>Heavy patching of sealed roads in the District.</i>												
Roads - To Be Determined	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Heavy Patching Program	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Roads	647,000	510,100	489,500	489,500	479,200	479,200	479,200	479,200	479,200	460,100	460,100	460,100

Key Initiatives - Footpaths

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Footpaths												
Pathways Program												
Renewing existing pathways.												
Grant Revenue	(214,000)	(125,000)	(125,000)	-	-	-	(62,500)	(62,500)	(62,500)	-	-	-
Projects - To Be Determined	250,000	250,000	250,000	-	-	-	125,000	125,000	125,000	-	-	-
Total Pathways Program	36,000	125,000	125,000	-	-	-	62,500	62,500	62,500	-	-	-
Shared Path Program												
Construction of a new shared pathway.												
Grant Revenue	-	-	-	(100,000)	(50,000)	(50,000)	-	-	-	-	(100,000)	(100,000)
Projects - To Be Determined	-	-	-	200,000	100,000	100,000	-	-	-	-	200,000	200,000
Ongoing Operations Expense	-	-	-	2,500	5,000	5,000	5,000	5,000	5,000	5,000	10,000	10,000
Total Shared Path Program	-	-	-	102,500	55,000	55,000	5,000	5,000	5,000	5,000	110,000	110,000
Total Footpaths	36,000	125,000	125,000	102,500	55,000	55,000	67,500	67,500	67,500	5,000	110,000	110,000

Key Initiatives - Drainage

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Drainage

No Drainage Initiatives are Proposed.

Total Drainage	-	-	-	-	-	-	-	-	-	-	-	-
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Key Initiatives - Bridges

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Bridges												
Yandanooka Melara Road Bridge Renewal												
Renewal of the Yandanooka Melara Road Bridge.												
Grant Revenue	-	-	-	-	(200,000)	-	-	-	-	-	-	-
Renewal Works	-	-	-	-	200,000	-	-	-	-	-	-	-
Total Yandanooka Melara Road Bridge Renewal	-	-	-	-	-	-	-	-	-	-	-	-
Morawa Yandanooka Road Bridge Renewal												
Renewal of the Morawa Yandanooka Road Bridge.												
Grant Revenue	-	-	-	-	-	-	(200,000)	-	-	-	-	-
Renewal Works	-	-	-	-	-	-	200,000	-	-	-	-	-
Total Morawa Yandanooka Road Bridge Renewal	-	-	-	-	-	-	-	-	-	-	-	-
Total Bridges	-	-	-	-	-	-	-	-	-	-	-	-

Key Initiatives - Airfields

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Airfields												
Improvements from Airfield Masterplan												
Improvements from Airfield Masterplan.												
Grant Revenue	-	-	(50,000)	-	-	-	-	-	-	-	-	-
Renewal Works	-	-	50,000	-	-	-	-	-	-	-	-	-
Total Improvements from Airfield Masterplan	-	-	-	-	-	-	-	-	-	-	-	-
No Airfields Initiatives are Proposed.												
Total Airfields	-	-	-	-	-	-	-	-	-	-	-	-

Key Initiatives - Parks and Ovals

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Parks and Ovals												
Mingenew Spring Botanical Garden												
<i>Construction of a botanical garden at Mingenew Spring.</i>												
Grant Revenue	(50,000)	-	(2,000,000)	-	-	-	-	-	-	-	-	-
Construction Works	100,000	-	2,000,000	-	-	-	-	-	-	-	-	-
One (1) Additional Employee	-	-	-	87,700	91,200	94,800	98,600	102,600	106,700	111,000	115,400	120,000
One (1) New Work Utility	-	-	-	25,000	-	-	-	-	-	-	-	-
Work Utility Replacement	-	-	-	-	-	-	25,000	-	-	25,000	-	-
Trade-In	-	-	-	-	-	-	(20,000)	-	-	(20,000)	-	-
Ongoing Operations Expense	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Mingenew Spring Botanical Garden	50,000	-	-	122,700	101,200	104,800	113,600	112,600	116,700	126,000	125,400	130,000
Recreation Centre Water Tank Renewal												
<i>Renewal of existing water tank at the Recreation Centre.</i>												
Contributions	(30,000)	-	-	-	-	-	-	-	-	-	-	-
Renewal Works	30,000	-	-	-	-	-	-	-	-	-	-	-
Total Recreation Centre Water Tank Renewal	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Turf Renovation												
<i>Renewal of turf surfaces at recreation facilities.</i>												
Tennis Court Renovation	5,000	5,000	5,000	5,000	5,000	1,700	1,700	-	-	-	-	-
Hockey Renovation	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Racetrack Renovation	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500
Main Oval Renovation	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Bulk Fertiliser	15,500	16,000	16,600	17,200	17,800	17,700	18,300	17,300	17,900	18,600	19,200	19,900
Total Recreation Turf Renovation	58,000	58,500	59,100	59,700	60,300	56,900	57,500	54,800	55,400	56,100	56,700	57,400
Recreation Turf Synthetic Upgrade												
<i>Replacing natural turf surfaces with synthetic turf surfaces.</i>												
Capital Funding	-	-	-	-	(384,100)	-	-	-	-	-	(100,000)	-
Tennis Courts (4 x Courts)	-	-	-	-	500,000	-	-	-	-	-	-	-
Bowls Green	-	-	-	-	-	-	-	-	-	-	300,000	-
Total Recreation Turf Synthetic Upgrade	-	-	-	-	115,900	-	-	-	-	-	200,000	-

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Parks and Ovals (continued)												
Netball Court Resurfacing												
<i>Renewal of netball court surface.</i>												
Capital Funding	-	-	(75,000)	-	-	-	-	-	-	-	-	-
Renewal Works	-	-	100,000	-	-	-	-	-	-	-	-	-
Total Netball Court Resurfacing	-	-	25,000	-	-	-	-	-	-	-	-	-
Sports Lighting Renewal												
<i>Replacement of the current lighting towers and lighting system.</i>												
Grant Revenue	(37,500)	-	-	(35,000)	-	-	-	-	-	(70,000)	(70,000)	(70,000)
Tennis Court Lights	-	-	-	-	-	-	-	-	-	-	-	105,000
Football Lights	-	-	-	-	-	-	-	-	-	105,000	-	-
Hockey Lights	-	-	-	-	-	-	-	-	-	-	105,000	-
Bowls Green Lights	50,000	-	-	-	-	-	-	-	-	-	-	-
Netball Lights	-	-	-	105,000	-	-	-	-	-	-	-	-
Total Sports Lighting Renewal	12,500	-	-	70,000	-	-	-	-	-	35,000	35,000	35,000
Playground Renewal Works												
<i>Renewal of playgrounds in the District.</i>												
Polocrosse Funding	-	-	-	-	-	-	-	-	-	-	-	-
Polocrosse Playground Replacement	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Centre Playground Replacement	-	-	-	-	-	70,000	-	-	-	-	-	-
Cecil Newton Precinct Playground Replacement	-	-	-	-	-	-	-	-	-	-	-	70,000
Bride Street Playground Replacement	-	-	70,000	-	-	-	-	-	-	-	-	-
Total Playground Renewal Works	-	-	70,000	-	-	70,000	-	-	-	-	-	70,000
Water Park												
<i>Ongoing operation of new water park.</i>												
Grant Revenue	(250,000)	-	-	-	-	-	-	-	-	-	-	-
Water Park construction	250,000	-	-	-	-	-	-	-	-	-	-	-
Ongoing Operations Expense	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Water Park	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Parks and Ovals (continued)												
Cecil Newton Precinct - Road Safety Educational Bike Track												
<i>Construction of a road safety educational bike track at Cecil Newton Precinct.</i>												
Grant Revenue	-	(50,000)	-	-	-	-	-	-	-	-	-	-
Road Safety Educational Bike Track Construction	-	100,000	-	-	-	-	-	-	-	-	-	-
Ongoing Operations Expense	-	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Cecil Newton Precinct - Road Safety Educational Bike Tr:	-	50,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Community Garden - Shade Structure												
<i>Construction of a shade structure at Community Garden.</i>												
Grant Revenue	(25,000)	-	-	-	-	-	-	-	-	-	-	-
Shade Structure Construction	25,000	-	-	-	-	-	-	-	-	-	-	-
Ongoing Operations Expense	-	500	500	500	500	500	500	500	500	500	500	500
Total Community Garden - Shade Structure	-	500	500	500	500	500	500	500	500	500	500	500
Total Parks and Ovals	125,500	119,000	167,100	265,400	290,400	244,700	184,100	180,400	185,100	230,100	430,100	305,400

Key Initiatives - Other Infrastructure

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Other Infrastructure												
Mingenew Hill Walk Trail												
<i>Construction of Walking Trail at Mingene Hill.</i>												
Grant Revenue	-	-	-	-	-	-	-	-	(1,000,000)	-	-	-
Construction Works	-	-	-	-	-	-	-	-	1,000,000	-	-	-
Ongoing Operations Expense	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000
Total Mingene Hill Walk Trail	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000
Cenotaph Construction												
<i>Construction of a new war memorial cenotaph.</i>												
Grant Revenue	(24,000)	-	-	-	-	-	-	-	-	-	-	-
Construction Works	48,000	-	-	-	-	-	-	-	-	-	-	-
Ongoing Operations Expense	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Cenotaph Construction	24,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Digital Signage												
<i>Purchase of digital signage.</i>												
Grant Revenue	(80,000)	-	-	-	-	-	-	-	-	-	-	-
Purchase	80,000	-	-	-	-	-	-	-	-	-	-	-
Ongoing Operations Expense	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Digital Signage	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Drum Muster Facility Renewal												
<i>Renewal of Drum Muster Facility.</i>												
Renewal Works	-	-	20,000	-	-	-	-	-	-	-	-	-
Total Drum Muster Facility Renewal	-	-	20,000	-	-	-	-	-	-	-	-	-
Waste Site Renewal												
<i>Renewal of Waste Site electronic gate, security cameras and fencing.</i>												
Renewal Works	68,200	-	-	-	-	-	-	-	-	-	-	-
Ongoing Operations Expense	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Operational Savings	(38,200)	(42,600)	(43,900)	(45,200)	(46,500)	(47,900)	(49,400)	(50,900)	(52,400)	(54,000)	(55,600)	(57,200)
Total Waste Site Renewal	68,200	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Other Infrastructure (continued)												
Additional Niche Wall												
<i>Niche wall new.</i>												
Construction Works	-	-	-	-	-	-	-	10,000	-	-	-	-
Total Additional Niche Wall	-	-	-	-	-	-	-	10,000	-	-	-	-
Street Bin Enclosure Renewal												
<i>Renewal of street bin enclosures.</i>												
Renewal Works	-	-	-	-	-	-	-	-	-	-	20,000	-
Total Street Bin Enclosure Renewal	-	-	-	-	-	-	-	-	-	-	20,000	-
Town Street Beautification Program												
<i>Initiatives intended to beautify the town streets.</i>												
Construction Works	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Ongoing Operations Expense	-	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000
Total Town Street Beautification Program	-	51,000	52,000	53,000	54,000	55,000	56,000	57,000	58,000	59,000	60,000	61,000
Total Other Infrastructure	92,200	58,000	79,000	60,000	61,000	62,000	63,000	74,000	65,000	69,000	90,000	71,000

Key Initiatives - Other Initiatives

	2026 Forecast \$	2027 Forecast \$	2028 Forecast \$	2029 Forecast \$	2030 Forecast \$	2031 Forecast \$	2032 Forecast \$	2033 Forecast \$	2034 Forecast \$	2035 Forecast \$	2036 Forecast \$	2037 Forecast \$
Other Initiatives												
Strategies and Reviews												
<i>Development of required strategies and plans.</i>												
Local Planning Scheme Review	46,500	-	-	-	-	55,300	-	-	-	-	65,600	-
Occupational Safety and Health Software	-	26,700	5,500	5,700	5,900	6,100	6,300	6,500	6,800	7,000	7,200	7,500
Public Health Plan	15,500	-	-	-	-	6,100	-	-	-	-	7,200	-
Sport & Rec Plan	-	-	-	-	-	-	-	-	6,800	-	-	-
Local Laws Review	-	-	27,700	-	-	-	-	-	-	-	-	-
Local Heritage Survey Review	-	-	-	-	-	-	38,100	-	-	-	-	-
Asset Fair Value Consultation	51,700	-	-	-	-	61,400	-	-	-	-	72,900	-
Strategic Community Plan Consultation and Development	-	21,400	-	-	-	30,700	-	-	-	35,200	-	-
MARKYT Community Scorecard	-	16,000	-	17,200	-	18,400	-	19,700	-	21,100	-	22,600
Asset Management Plan Review	51,700	-	-	-	-	61,400	-	-	-	-	72,900	-
Workforce Plan Review	10,300	-	-	-	-	12,200	-	-	-	-	14,500	-
Website redesign/upgrade	-	-	-	-	-	-	-	-	-	-	-	75,500
ERP Software	25,800	26,700	-	-	-	-	-	-	-	-	-	-
Yandanooka Hall Condition Report	-	50,500	-	-	-	-	-	-	-	-	-	-
Total Strategies and Reviews	201,500	141,300	33,200	22,900	5,900	251,600	44,400	26,200	13,600	63,300	240,300	105,600
Total Other Initiatives	201,500	141,300	33,200	22,900	5,900	251,600	44,400	26,200	13,600	63,300	240,300	105,600



Annual Budget 2025/26

SHIRE OF MINGENEW
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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The Shire of Mingenew a Class 4 local government conducts the operations of a local government with the following community 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 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	2,881,183	2,682,884	2,686,134
Grants, subsidies and contributions		1,105,592	359,417	1,085,729
Fees and charges	16	311,092	319,862	301,888
Interest revenue	10(a)	194,913	205,701	116,435
Other revenue		97,534	74,428	71,032
		4,590,314	3,642,292	4,261,218
Expenses				
Employee costs		(1,657,192)	(1,586,869)	(1,543,393)
Materials and contracts		(1,392,119)	(1,558,735)	(1,262,048)
Utility charges		(108,950)	(113,651)	(102,836)
Depreciation	6	(2,407,639)	(2,390,747)	(2,975,523)
Finance costs	10(c)	(41,715)	(3,916)	(39,690)
Insurance		(199,556)	(170,829)	(176,783)
Other expenditure		(110,669)	(89,516)	(42,642)
		(5,917,840)	(5,914,263)	(6,142,915)
		(1,327,526)	(2,271,971)	(1,881,697)
Capital grants, subsidies and contributions		4,265,487	1,556,303	3,294,762
Profit on asset disposals	5	45,356	60,290	59,652
Loss on asset disposals	5	0	(7,239)	(2,236)
Fair value adjustments to financial assets at fair value through profit or loss		0	(2,664)	0
		4,310,843	1,606,690	3,352,178
Net result for the period		2,983,317	(665,281)	1,470,481
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		2,983,317	(665,281)	1,470,481

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 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2025/26	2024/25	2024/25
	Budget	Actual	Budget
	\$	\$	\$
Rates	2,885,189	2,703,087	2,686,134
Grants, subsidies and contributions	1,156,792	359,417	1,065,729
Fees and charges	311,092	326,560	301,888
Interest revenue	194,913	205,701	116,435
Goods and services tax received	15,000	(3,612)	0
Other revenue	97,534	74,428	71,032
	4,660,520	3,665,581	4,241,218

Payments

Employee costs	(1,654,192)	(1,554,046)	(1,625,393)
Materials and contracts	(1,289,919)	(1,621,134)	(1,344,748)
Utility charges	(108,950)	(113,651)	(102,836)
Finance costs	(36,215)	(3,904)	(39,690)
Insurance paid	(199,556)	(170,829)	(176,783)
Other expenditure	(110,669)	(89,516)	(42,642)
	(3,399,501)	(3,553,080)	(3,332,092)

Net cash provided by operating activities

4	1,261,019	112,501	909,126
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(5,670,804)	(737,973)	(4,339,419)
Payments for construction of infrastructure	5(b)	(2,361,351)	(1,498,905)	(2,141,065)
Capital grants, subsidies and contributions		3,685,187	1,601,425	2,830,746
Proceeds from sale of property, plant and equipment	5(a)	351,000	142,182	140,500
Net cash (used in) investing activities		(3,995,968)	(493,271)	(3,509,238)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(124,701)	(56,220)	(120,248)
Payments for principal portion of lease liabilities	8	(3,605)	(3,186)	(4,195)
Payments for financial assets at amortised cost - term deposits		0	0	1,079,710
Proceeds from new borrowings	7(a)	1,700,000	0	1,600,000
Proceeds on disposal of financial assets at amortised cost - term deposits		0	1,079,710	0
Net cash provided by financing activities		1,571,694	1,020,304	2,555,267

Net increase (decrease) in cash held

		(1,163,255)	639,534	(44,845)
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Cash at beginning of year		2,725,571	2,025,057	1,478,042
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Cash and cash equivalents at the end of the year	4	1,562,316	2,664,591	1,433,197
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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 2026

OPERATING ACTIVITIES

Revenue from operating activities

General rates	2(a)(i)	2,665,531	2,479,445	2,482,424
Rates excluding general rates	2(a)	215,652	203,439	203,710
Grants, subsidies and contributions		1,105,592	359,417	1,085,729
Fees and charges	16	311,092	319,862	301,888
Interest revenue	10(a)	194,913	205,701	116,435
Other revenue		97,534	74,428	71,032
Profit on asset disposals	5	45,356	60,290	59,652
Fair value adjustments to financial assets at fair value through profit or loss		0	(2,664)	0

Expenditure from operating activities

Employee costs		(1,657,192)	(1,586,869)	(1,543,393)
Materials and contracts		(1,392,119)	(1,558,735)	(1,262,048)
Utility charges		(108,950)	(113,651)	(102,836)
Depreciation	6	(2,407,639)	(2,390,747)	(2,975,523)
Finance costs	10(c)	(41,715)	(3,916)	(39,690)
Insurance		(199,556)	(170,829)	(176,783)
Other expenditure		(110,669)	(89,516)	(42,642)
Loss on asset disposals	5	0	(7,239)	(2,236)
		(5,917,840)	(5,921,502)	(6,145,151)

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		4,265,487	1,556,303	3,294,762
Proceeds from disposal of property, plant and equipment	5(a)	351,000	142,182	140,500
		4,616,487	1,698,485	3,435,262

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(5,670,804)	(737,973)	(4,339,419)
Payments for construction of infrastructure	5(b)	(2,361,351)	(1,498,905)	(2,141,065)
		(8,032,155)	(2,236,878)	(6,480,484)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	1,700,000	0	1,600,000
Transfers from reserve accounts	9(a)	444,969	154,612	332,075
		2,144,969	154,612	1,932,075

Outflows from financing activities

Repayment of borrowings	7(a)	(124,701)	(56,220)	(120,248)
Payments for principal portion of lease liabilities	8	(3,605)	(3,186)	(4,195)
Transfers to reserve accounts	9(a)	(466,108)	(501,053)	(431,236)
		(594,414)	(560,459)	(555,679)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	785,000	1,600,242	575,000
Amount attributable to operating activities		1,080,113	128,998	1,093,826
Amount attributable to investing activities		(3,415,668)	(538,393)	(3,045,222)
Amount attributable to financing activities		1,550,555	(405,847)	1,376,396
Surplus/(deficit) remaining after the imposition of general rates	3	0	785,000	0

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

**SHIRE OF MINGENOW
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1 BASIS OF PREPARATION

The annual budget of the Shire of Mingenew which is a Class 4 local government 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 Leases* 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 13 to the annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 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*
- *AASB 2024-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures*

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 2025-26 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 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [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*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements - (Appendix D) [for for-profit entities]*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
- *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV - Mingenew	Gross rental valuation	0.178441	131	1,243,580	221,906	1,000	222,906	209,231	211,466
GRV - Yandanooka	Gross rental valuation	0.178441	1	9,100	1,624	0	1,624	1,513	1,513
GRV - Commercial	Gross rental valuation	0.178441	19	579,500	103,407	0	103,407	96,310	93,126
GRV - Industrial	Gross rental valuation	0.178441	1	12,480	2,227	0	2,227	2,076	2,076
UV - Rural	Unimproved valuation	0.007231	113	322,413,000	2,331,367	4,000	2,335,367	2,170,315	2,174,243
UV - Mining	Unimproved valuation	0.007231	0	0	0	0	0	0	0
Total general rates			265	324,257,660	2,660,531	5,000	2,665,531	2,479,445	2,482,424
(ii) Minimum payment		Minimum \$							
GRV - Mingenew	Gross rental valuation	991.00	66	33,061	65,406	0	65,406	60,060	60,060
GRV - Yandanooka	Gross rental valuation	991.00	1	5,044	991	0	991	924	924
GRV - Commercial	Gross rental valuation	991.00	9	9,500	8,919	0	8,919	8,316	8,316
GRV - Industrial	Gross rental valuation	991.00	4	5,560	3,964	0	3,964	3,696	2,772
UV - Rural	Unimproved valuation	1,490.00	22	162,270	32,780	0	32,780	31,947	30,558
UV - Mining	Unimproved valuation	1,490.00	21	107,692	31,290	0	31,290	30,752	33,336
Total minimum payments			123	323,127	143,350	0	143,350	135,695	135,966
Total general rates and minimum payments			388	324,580,787	2,803,881	5,000	2,808,881	2,615,140	2,618,390
(iii) Ex-gratia rates									
CBH					73,610	0	73,610	68,609	68,609
Murchison Region Aboriginal Corporation					0	0	0	354	354
Total ex-gratia rates			0	0	73,610	0	73,610	68,963	68,963
					2,877,491	5,000	2,882,491	2,684,103	2,687,353
Concessions (Refer note 2(e))					(1,308)	0	(1,308)	(1,219)	(1,219)
Total rates					2,876,183	5,000	2,881,183	2,682,884	2,686,134
Instalment plan charges							3,500	3,336	2,500
Instalment plan interest							7,671	7,671	3,500
Late payment of rate or service charge interest							6,044	6,436	4,500
							17,215	17,443	10,500

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

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 2025/26 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 payments 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 2026

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 22 August 2025 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 22 August 2025 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 services charges; and
Second instalment to be made on or before 24 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 22 August 2025 or 35 days after the date of issue appearing on the rate notice whichever is later, including all arrears and quarter the current rates and services charges;
Second instalment to be made on or before 24 October 2025 or 2 months after the due date of the first instalment, whichever is later;
Third instalment to be made on or before 14 January 2026 or 2 months after the due date of the second instalment, whichever is later; and
Fourth instalment to be made on or before 13 March 2026 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	22/08/2025	0	0.0%	11.0%
Option two				
First instalment	22/08/2025	0	5.5%	11.0%
Second instalment	24/10/2025	17	5.5%	11.0%
Option three				
First instalment	22/08/2025	0	5.5%	11.0%
Second instalment	24/10/2025	17	5.5%	11.0%
Third instalment	14/01/2026	17	5.5%	11.0%
Fourth instalment	13/03/2026	17	5.5%	11.0%

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
GRV - Yandanooka	Rate	Concession	50.0%		\$	\$	\$	GRV properties within Yandanooka	Recognise the reduced level of service provided
					1,308	1,219	1,219		
					1,308	1,219	1,219		

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
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
Less: Current assets not expected to be received at end of year
- Rates receivable
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	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	1,562,316	2,725,571	1,433,197
	99,713	173,913	122,149
	291	491	6,031
	286,625	338,625	162,587
	1,948,945	3,238,600	1,723,964
	(232,767)	(214,567)	(296,550)
	(124,366)	(704,366)	(144,466)
8	(4,125)	(3,605)	(4,195)
7	(185,175)	(56,670)	(245,362)
	(214,065)	(182,565)	(177,202)
	(760,498)	(1,161,773)	(867,775)
	1,188,447	2,076,827	856,189
3(b)	(1,188,447)	(1,291,827)	(856,189)
	0	785,000	0
9	(1,460,500)	(1,439,361)	(1,191,598)
	(8,171)	0	0
	185,175	56,670	245,362
	4,125	3,605	4,195
	90,924	87,259	85,852
	(1,188,447)	(1,291,827)	(856,189)

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
Less: Fair value adjustments to financial assets at fair value through profit and loss
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	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(45,356)	(60,290)	(59,652)
	0	2,664	
5	0	7,239	2,236
6	2,407,639	2,390,747	2,975,523
	0	3,722	0
	0	6,500	0
	2,362,283	2,350,582	2,918,107

3. NET CURRENT ASSETS

(d) 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.

INVENTORY - 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.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

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 2026

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	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 1,562,316	\$ 2,725,571	\$ 1,370,509
Term deposits		0	0	62,688
Total cash and cash equivalents		1,562,316	2,725,571	1,433,197
Held as				
- Unrestricted cash and cash equivalents		(22,550)	581,844	97,133
- Restricted cash and cash equivalents		1,584,866	2,143,727	1,336,064
	3(a)	1,562,316	2,725,571	1,433,197
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		1,584,866	2,143,727	1,336,064
		1,584,866	2,143,727	1,336,064
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	1,460,500	1,439,361	1,191,598
Unspent capital grants, subsidies and contribution liabilities		124,366	704,366	144,466
		1,584,866	2,143,727	1,336,064
Reconciliation of net cash provided by operating activities to net result				
Net result		2,983,317	(604,300)	1,470,481
Depreciation	6	2,407,639	2,390,747	2,975,523
(Profit)/loss on sale of asset	5	(45,356)	(53,051)	(57,416)
Adjustments to fair value of financial assets at fair value through profit and loss		0	2,664	0
(Increase)/decrease in receivables		70,206	25,263	(20,000)
(Increase)/decrease in inventories		200	207	2,300
(Increase)/decrease in other assets		52,000	106,899	0
Increase/(decrease) in payables		18,500	(177,671)	(145,000)
Increase/(decrease) in unspent capital grants		(580,000)	45,122	(464,016)
Increase/(decrease) in other provision		(300)	(1,974)	0
Increase/(decrease) in employee provisions		40,000	41,001	(22,000)
Capital grants, subsidies and contributions		(3,685,187)	(1,601,425)	(2,830,746)
Net cash from operating activities		1,261,019	173,482	909,126

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.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget				2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	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					0				0	72,000	0	0	0	0
Buildings - non-specialised	3,716,912	0	0	0	418,637	0	0	0	0	1,684,888	0	0	0	0
Buildings - specialised	1,093,482	0	0	0	54,055	0	0	0	0	2,159,031	0	0	0	0
Furniture and equipment	32,610	0	0	0	0	0	0	0	0	20,000	0	0	0	0
Plant and equipment	827,800	(305,644)	351,000	45,356	265,281	(89,131)	142,182	60,290	(7,239)	403,500	(83,085)	140,500	59,652	(2,237)
Total	5,670,804	(305,644)	351,000	45,356	737,973	(89,131)	142,182	60,290	(7,239)	4,339,419	(83,085)	140,500	59,652	(2,237)
(b) Infrastructure														
Infrastructure - roads	1,460,000	0	0	0	1,394,316	0	0	0	0	1,618,000	0	0	0	0
Infrastructure - footpaths	250,000	0	0	0	8,074	0	0	0	0	0	0	0	0	0
Infrastructure - parks and ovals	455,000	0	0	0	96,515	0	0	0	0	355,000	0	0	0	0
Infrastructure - other	196,351	0	0	0	0	0	0	0	0	168,065	0	0	0	0
Total	2,361,351	0	0	0	1,498,905	0	0	0	0	2,141,065	0	0	0	0
Total	8,032,155	(305,644)	351,000	45,356	2,236,878	(89,131)	142,182	60,290	(7,239)	6,480,484	(83,085)	140,500	59,652	(2,237)

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.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Bushfire equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - bridges
Infrastructure - airfields
Infrastructure - parks and ovals
Infrastructure - other
Infrastructure - service concession assets
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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
83,564	83,534	378,492
102,134	102,096	462,601
2,146	2,111	5,066
281,646	266,572	275,490
64,742	64,742	64,742
1,478,707	1,477,360	1,374,667
7,432	7,426	7,435
1,798	1,796	1,798
154,175	154,035	154,226
14,852	14,839	22,565
166,721	166,569	178,258
45,568	45,526	33,588
		11,995
4,154	4,141	4,600
2,407,639	2,390,747	2,975,523
1,384	1,383	1,384
66,163	66,162	67,228
15,541	15,527	24,166
48,182	48,138	74,009
16,592	16,578	18,217
244,884	244,744	564,710
1,674,525	1,672,998	1,733,710
46,010	45,968	90,338
294,358	279,249	401,761
2,407,639	2,390,747	2,975,523

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 - bridges	50 years
Infrastructure - airfields	10 to 25 years
Infrastructure - parks and ovals	3 to 50 years
Infrastructure - other	5 to 50 years
Infrastructure - service concession assets	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 2026

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 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	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
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader	146	WATC	0.8%	85,175	0	(56,670)	28,505	(964)	141,395	0	(56,220)	85,175	(1,522)	141,395	0	(56,220)	85,175	(1,811)
Housing - GROH	147	WATC	4.6%	0	1,200,000	(48,022)	1,151,978	(27,371)	0	0	0	0	0	0	800,000	(32,014)	767,986	(18,247)
Housing - Key Workers	148	WATC	4.6%	0	500,000	(20,009)	479,991	(11,405)	0	0	0	0	0	0	800,000	(32,014)	767,986	(18,247)
				85,175	1,700,000	(124,701)	1,660,474	(39,740)	141,395	0	(56,220)	85,175	(1,522)	141,395	1,600,000	(120,248)	1,621,147	(38,305)

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 2026

7. BORROWINGS

(b) New borrowings - 2025/26

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%	1,200,000	370,849	0	1,200,000
Housing - Key Workers	WATC	Debenture	10	4.6%	500,000	128,270	0	500,000
					1,700,000	499,119	0	1,700,000

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 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	2,587	0
Total amount of credit unused	514,500	517,087	514,500
Loan facilities			
Loan facilities in use at balance date	1,660,474	85,175	1,621,147

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2025/26 Budget Lease Interest Repayments	Actual Principal	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding	2024/25 Actual Lease Interest repayments	Budget Principal	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding	2024/25 Budget Lease Interest repayments
					1 July 2025			30 June 2026		1 July 2024			30 June 2025		1 July 2024			30 June 2025	
Photocopier		Asset Payment		5	\$ 17,521	\$ 0	\$ (3,605)	\$ 13,916	\$ (1,975)	\$ 20,707	\$ 0	\$ (3,186)	\$ 17,521	\$ (2,394)	\$ 23,000	\$ 0	\$ (4,195)	\$ 18,805	\$ (1,385)
					17,521	0	(3,605)	13,916	(1,975)	20,707	0	(3,186)	17,521	(2,394)	23,000	0	(4,195)	18,805	(1,385)

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 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 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 unit reserve	20,815	3,874	0	24,689	16,812	4,003	0	20,815	16,935	3,593	0	20,528
	20,815	3,874	0	24,689	16,812	4,003	0	20,815	16,935	3,593	0	20,528
Restricted by council												
(b) Employee entitlement reserve	87,259	3,665	0	90,924	82,345	4,914	0	87,259	82,949	2,903	0	85,852
(c) Plant reserve	581,889	324,438	(372,000)	534,327	392,013	344,488	(154,612)	581,889	394,913	313,822	(263,000)	445,735
(d) Building and land reserve	355,879	14,947	0	370,826	335,835	20,044	0	355,879	338,301	11,841	0	350,142
(e) Recreation reserve	15,018	631	0	15,649	14,172	846	0	15,018	14,276	500	0	14,776
(f) Environmental reserve	28,254	13,842	0	42,096	26,663	1,591	0	28,254	26,859	940	0	27,799
(g) Land development reserve	7,949	334	0	8,283	7,501	448	0	7,949	7,556	264	0	7,820
(h) TRC/PO/NAB building reserve	25,308	1,063	0	26,371	23,883	1,425	0	25,308	24,058	842	0	24,900
(i) Insurance reserve	49,233	2,068	0	51,301	46,460	2,773	0	49,233	46,801	1,638	0	48,439
(j) Economic development reserve	23,250	977	0	24,227	21,941	1,309	0	23,250	22,103	774	0	22,877
(k) Mingenew day care redevelopment reserve	70,028	2,941	(72,969)	0	66,739	3,289	0	70,028	66,739	2,336	(69,075)	0
(l) Community benefit fund reserve	174,479	97,328	0	271,807	58,556	115,923	0	174,479	50,947	91,783	0	142,730
	1,418,546	462,234	(444,969)	1,435,811	1,076,108	497,050	(154,612)	1,418,546	1,075,502	427,643	(332,075)	1,171,070
	1,439,361	466,108	(444,969)	1,460,500	1,092,920	501,053	(154,612)	1,439,361	1,092,437	431,236	(332,075)	1,191,598

(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
Restricted by legislation		
(a) Aged persons unit reserve	Ongoing	For funding of future operating shortfalls of the aged person units in accordance with the Homeswest Joint Arrangement
Restricted by council		
(b) Employee entitlement reserve	Ongoing	To fund annual, sick and long service leave and accrued staff bonuses
(c) Plant reserve	Ongoing	For purchase of plant and equipment
(d) Building and land reserve	Ongoing	For acquisition, construction and maintenance buildings and associated land
(e) Recreation reserve	Ongoing	For the improvement of sportsgrounds
(f) Environmental reserve	Ongoing	For rehabilitation of sites such as gravel pits, refuse and contaminated sites
(g) Land development reserve	Ongoing	For the acquisition, subdivision and development of land
(h) TRC/PO/NAB building reserve	Ongoing	For the maintenance of the buildings
(i) Insurance reserve	Ongoing	For the settlement of minor property expenses under \$5,000 that would otherwise be insurance claims
(j) Economic development reserve	Ongoing	For economic development and marketing of the Shire of Mingenew
(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 benefit fund 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 2026

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	180,998	191,336	108,235
Late payment of fees and charges *	200	258	200
Other interest revenue	13,715	14,107	8,000
	194,913	205,701	116,435

* 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	46,010	49,800	34,708
Other services	1,841	3,950	9,646
	47,851	53,750	44,354

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	39,740	1,522	38,305
Interest on lease liabilities (refer Note 8)	1,975	2,394	1,385
	41,715	3,916	39,690

(d) Write offs

General rate	150	3	150
Fees and charges	0	125	0
	150	128	150

SHIRE OF MINGENew
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President's			
President's allowance	13,482	13,026	13,026
Meeting attendance fees	13,128	12,683	12,685
Other expenses	2,128	1,626	1,429
ICT expenses	252	240	252
Travel and accommodation expenses	1,750	1,838	500
Superannuation contribution payments	3,194	0	0
	33,934	29,413	27,892
Deputy President's			
Deputy President's allowance	3,371	3,256	3,257
Meeting attendance fees	4,260	4,114	4,114
Other expenses	2,128	1,665	1,429
ICT expenses	252	240	252
Travel and accommodation expenses	750	755	500
Superannuation contribution payments	916	0	0
	11,677	10,030	9,552
Council member 1			
Meeting attendance fees	4,260	4,114	4,114
Other expenses	628	448	1,429
ICT expenses	252	240	252
Travel and accommodation expenses	0	0	500
Superannuation contribution payments	511	0	0
	5,651	4,802	6,295
Council member 2			
Meeting attendance fees	4,260	4,114	4,114
Other expenses	629	487	1,429
ICT expenses	252	240	252
Travel and accommodation expenses	0	0	500
Superannuation contribution payments	511	0	0
	5,652	4,841	6,295
Council member 3			
Meeting attendance fees	4,260	4,114	4,114
Other expenses	629	448	1,429
ICT expenses	252	240	251
Travel and accommodation expenses			500
Superannuation contribution payments	511		0
	5,652	4,802	6,294
Council member 4			
Meeting attendance fees	4,260	4,114	4,114
Other expenses	629	448	1,429
ICT expenses	252	240	251
Travel and accommodation expenses	0	0	500
Superannuation contribution payments	511	0	0
	5,652	4,802	6,294
Council member 5			
Meeting attendance fees	4,260	4,114	4,114
Other expenses	629	935	1,429
ICT expenses	252	240	251
Travel and accommodation expenses	0	0	500
Superannuation contribution payments	511	0	0
	5,652	5,289	6,294
Total Council Member Remuneration	73,870	63,979	68,916
President's allowance	13,482	13,026	13,026
Deputy President's allowance	3,371	3,256	3,257
Meeting attendance fees	38,688	37,367	37,369
Other expenses	7,400	6,057	10,003
ICT expenses	1,764	1,680	1,761
Travel and accommodation expenses	2,500	2,593	3,500
Superannuation contribution payments	6,665	0	0
	147 73,870	63,979	68,916

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. MAJOR LAND TRANSACTIONS

Mingenew Essential Worker and Aged Persons Accommodation

(a) Details

The Shire is proposing to construct 2 x GROH specification residential dwellings. Both dwellings are to be leased to the State Government (Department of Communities) for a minimum period of 15 years. At the end of the lease the dwellings would revert to the care and control of the Shire of Mingenew or be re-leased depending on the circumstances.

The Shire is proposing to construct 2 x Key Worker residential dwellings. Both dwellings will be made available to either key workers or shire staff on a leasing arrangement. At the end of the lease the dwellings would revert to the care and control of the Shire of Mingenew or be re-leased depending on the circumstances.

The Shire is proposing to construct 3 x Aged Person Units. These units will be made available to aged persons under the Council's operating policies for the placement of Aged Persons under individual leasing arrangements. At the end of the lease the units would revert to the care and control of the Shire of Mingenew or be re-leased depending on the circumstances.

(b) Current year transactions

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Capital revenue			
Capital grants, subsidies and contributions	985,000	0	0
Proceeds from new borrowings	1,700,000	0	1,600,000
Capital expenditure			
GROH Housing - 2 of 3x2 dwellings	(1,200,000)	0	(800,000)
Key Worker Housing - 2 of 2x1 dwellings	(800,000)	0	(800,000)
Aged Person Units - 3 of 1x1 units	(985,000)	0	0
	(300,000)	0	0

(c) Expected future cash flows

	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	\$	\$	\$	\$	\$	\$
Cash outflows						
GROH Housing - 2 of 3x2 dwellings	(1,200,000)	(153,900)	(153,900)	(153,900)	(154,000)	(1,815,700)
Key Worker Housing - 2 of 2x1 dwellings	(800,000)	(64,100)	(64,200)	(64,100)	(64,100)	(1,056,500)
Aged Person Units - 3 of 1x1 units	(985,000)	0	0	0	0	(985,000)
	(2,985,000)	(218,000)	(218,100)	(218,000)	(218,100)	(3,857,200)
Cash Inflows						
Proceeds from new borrowings	1,700,000	0	0	0	0	1,700,000
GROH Housing - 2 of 3x2 dwellings	0	95,400	96,400	97,400	98,300	387,500
Key Worker Housing - 2 of 2x1 dwellings	0	47,700	48,200	48,700	49,100	193,700
Aged Person Units - 3 of 1x1 units	0	16,800	16,900	17,100	17,300	68,100
	1,700,000	159,900	161,500	163,200	164,700	2,349,300
Net cash flows	(1,285,000)	(58,100)	(56,600)	(54,800)	(53,400)	(1,507,900)

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

14. 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 and sewerage rates.

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, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.
Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. 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 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, maintenance agreements, communication expenses (such as telephone and internet charges), 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 and rental or lease expenditures.

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 2026

14. 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
Rates	General rates	Over time	Payment dates adopted by council during the year	None	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	After inspection completed based on a 4 year cycle
Other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Property hire	Use of halls and facilities	Single point in time	Payment in full in advance	Refund if event cancelled	On entry or at conclusion of hire
Commissions	Commissions on licencing	Over time	Payment in full in arrears	None	When assets are controlled
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 2026

13. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Security Bond in lieu of Bank Guarantee	50,000	0	0	50,000
	50,000	0	0	50,000

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

15. 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.

SHIRE OF MINGENEW
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

16. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
General purpose funding	5,510	5,486	4,510
Law, order, public safety	2,500	2,195	2,000
Health	1,228	958	1,228
Education and welfare	1,502	0	1,502
Housing	109,664	95,910	98,328
Community amenities	101,571	95,057	97,084
Recreation and culture	49,039	44,941	49,922
Economic services	36,595	57,743	29,064
Other property and services	3,483	17,572	18,250
	311,092	319,862	301,888

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 2026

Project Location	Job Number		Project Description	Budget	Funding Source
Carried Forward					
<u>Buildings</u>					
<i>Residence</i>					
23 Field Street (Lot 5) - Residence - Building (Capital)	BC005	New	Install Solar Panels	13,468	6,734 Community Energy Upgrades Fund Round 2 6,734 Municipal
25 Shenton Street (Lot 66) - Residence - Building (Capital)	BC025	New	Install Solar Panels	7,715	3,857 Community Energy Upgrades Fund Round 2 3,858 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	600,000	600,000 Loan
GROH Housing	BC999	New	Construction of teacher accommodation	600,000	600,000 Loan
Key Worker Accommodation	BC998	New	Construction of key worker accommodation	400,000	100,000 Loan 300,000 Municipal
Key Worker Accommodation	BC998	New	Construction of key worker accommodation	400,000	400,000 Loan
<i>Other</i>					
20 Victoria Road - Daycare Centre - Building (Capital)	BC020	New	Daycare Centre	634,423	280,529 Lotterywest - MWDC Regional Economic Development (RED) 130,925 Small Election Commitment Fund 150,000 Community Resource Centre 72,969 Transfer from Reserve (Community Contributions) - Municipal
Recreation Centre - Building (Capital)	BC098	Upgrade	Upgrade to an Evacuation Centre	1,019,717	500,000 DFES Resilience Fund 500,000 DFES Disaster Ready Fund R3 19,717 Municipal
Airstrip Shed - Building (Capital)	BC599	New	Install shed (internal costs only, purchased previous year)	8,792	8,792 Municipal
Total Buildings				3,699,115	3,699,115
<u>Furniture & Equipment</u>					
Interpretive Signage at Railway Station	FE005	New	Interpretive signage	20,000	20,000 Heritage Grants Program
Total Furniture & Equipment				20,000	20,000

Project Location	Job Number		Project Description	Budget	Funding Source
<u>Plant & Equipment</u>					
<i>Heavy Vehicles</i>					
Water Truck - MI255 - Capital	PE255	Renewal	Replace Water Truck (2nd hand)	175,000	87,500 Community Water Supplies Partnership Program 87,500 Transfer from Plant Reserve
Total Plant & Equipment				175,000	175,000
<u>Infrastructure Other</u>					
Cenotaph Upgrade (War Memorial) (Capital)	OC012	Renewal	War Memorial upgrade	48,065	24,032 Funding Source to be advised 24,033 Municipal
Digital Information Sign (Capital)	OC013	New	Digital Information Sign	80,000	30,000 Funding Source to be advised 50,000 Small Election Commitment Fund
Total Infrastructure Other				128,065	128,065
<u>Infrastructure Recreation Areas</u>					
Mingenew Spring - (Capital)	PC012	New	Mingenew Spring Redevelopment	100,000	50,000 Funding Source to be advised 50,000 Municipal
Rec Centre - Main Oval Infrastructure - (Capital)	PC022	New	100,000L Water Tank	30,000	30,000 Small Election Commitment Fund
Water Park (Capital)	PC027	New	Water park at Cecil Newton Precinct	250,000	150,000 DFES Community Benefit Fund 100,000 Small Election Commitment Fund
Total Infrastructure Recreation Areas				380,000	380,000
Sub Total Carried Forward Capital Works				4,402,180	4,402,180

Capital Works Program

For the year ended 30 June 2026

Project Location	Job Number		Project Description	Budget	Funding Source
New					
Buildings					
<i>Residence</i>					
23 Field Street (Lot 5) - Residence - Building (Capital)	BC505	Renewal	Bathroom renovation	5,000	5,000 Municipal
25 Shenton Street (Lot 66) - Residence - Shade Shelter (Capital)	BC525	New	Shade Shelter	5,000	5,000 Municipal
12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	BC122	Renewal	Remove old Airconditioner and replace window	6,000	6,000 Municipal
15 King Street (Lot 43) - APU - Building (Capital)	BC150	New	Construction of 3 x 1 bed, 1bath units	985,000	985,000 Dept Communities
82 Phillip Street (R03) - Autumn Centre - Building (Capital)	BC082	New	Install Solar Panels	7,014	3,507 Community Energy Upgrades Fund Round 2 3,507 Municipal
19 Victoria Road (Lot 82) - Hall - Building (Capital)	BC019	Renewal	Ceiling & Column repairs	50,000	50,000 Municipal
32 Bride Street (Lot 67) - Sports Club - Building (Capital)	BC032	New	Install Solar Panels	16,751	8,375 Community Energy Upgrades Fund Round 2 8,376 Sports Club Contribution
54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	BC054	Renewal	Rising damp / fretting	20,000	20,000 Municipal
50 Midlands Road (Lot 73) - Post Office - Building (Capital)	BC050	New	Install Solar Panels	7,014	3,507 Community Energy Upgrades Fund Round 2 3,507 CRC Contribution
21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	BC021	Renewal	Replace airconditioners in CEO & CDO rooms	9,500	9,500 Municipal
Total Buildings				1,111,279	1,111,279
Furniture & Equipment					
Computer Equipment (Admin) - Capital	FE001	Renewal	Network switch	12,610	12,610 Municipal
Total Furniture & Equipment				12,610	12,610
Plant & Equipment					
<i>Light Vehicles</i>					
CEO Executive Vehicle - 1MI - Capital	PE1	Renewal	Replace Ford Everest x 2 (nett \$5,000 each)	141,600	131,600 Disposal of Asset 10,000 Transfer from Plant Reserve
Works Manager Vehicle - MI108 - Capital	PE108	Renewal	Replace Ford Ranger x 2 (nett \$5,000 each)	121,200	111,200 Disposal of Asset 10,000 Transfer from Plant Reserve
MCS Executive Vehicle - 177MI - Capital	PE177	Renewal	Replace Ford Everest x 2 (nett \$5,000 each)	95,200	85,200 Disposal of Asset 10,000 Transfer from Plant Reserve
<i>Heavy Vehicles</i>					
Semi Truck - MI027 - Capital	PE027	Renewal	Replace Cat Prime Mover (nett \$250,000)	270,000	20,000 Disposal of Asset 250,000 Transfer from Plant Reserve

Project Location	Job Number		Project Description	Budget	Funding Source
Plant & Equipment continued					
<i>Other Plant</i>					
Parks & Gardens Plant & Equipment - Capital	PE998	Renewal	Replace Z335B ZTrac Mower	7,500	3,000 Disposal of Asset 4,500 Transfer from Plant Reserve
Shoring Equipment - Cemetery - Capital	PE997	New	Shoring Equipment	17,300	17,300 Municipal
Total Plant & Equipment				652,800	652,800
Infrastructure Roads					
<i>Rural</i>					
Road Construction - Rural - Gravel - Council Funded (Budgeting RC000		Renewal	Gravel Resheeting	190,000	63,063 DITRDCA - Roads to Recovery (R2R) 126,937 Municipal
Road Construction - Rural - Sealed - Council Funded (Budgeting RC996		Renewal	Bitumen Reseal	100,000	100,000 Municipal
Road Construction - Rural - Priority Wet Grading (Budgeting Only RC997		Renewal	Priority Wet Grade	260,000	260,000 Municipal
Coalseam Road (RRG)	RRG003	Renewal	Coalseam Road SLK 23.57-24.37	350,000	233,333 MRWA - Regional Road Group (RRG) 116,667 DITRDCA - Roads to Recovery (R2R)
Coalseam Road (RRG) - SLK 28.26 to 29.68	RRG503	Renewal	Coalseam Road SLK 28.26-29.68	450,000	300,000 MRWA - Regional Road Group (RRG) 150,000 DITRDCA - Roads to Recovery (R2R)
<i>Urban</i>					
Road Construction - Urban - Sealed - Council Funded (Budgeting RC999		Renewal	Bitumen Reseal	100,000	100,000 Municipal
Road Construction - Urban - Sealed - Kerb Renewal - Council Funded RC995		Renewal	Kerb Renewal	10,000	10,000 Municipal
Total Infrastructure Roads				1,460,000	1,460,000
Infrastructure Footpath					
Footpath Construction General (Budgeting Only)	FC000	Renewal	Footpath Renewal	250,000	125,000 WA Bicycle Network Program 89,075 Small Election Commitment Fund 35,925 Municipal
Total Infrastructure Footpath				250,000	250,000
Infrastructure Other					
Transfer Station - Infrastructure (Electronic Gate, Cameras & Per OC014		Renewal	Electronic Gate, Cameras, Fencing	68,286	68,286 Municipal
Total Infrastructure Other				68,286	68,286
Infrastructure Recreation Area					
Rec Centre - Bowling Green Infrastructure - (Capital)	PC023	Renewal	Bowling Green Lights	50,000	25,000 Club Night Lights Program 12,500 Bowling Club contribution 12,500 Municipal
Community Garden (Capital)	PC025	New	Shade Structure	25,000	25,000 Funding Source to be advised
Total Infrastructure Recreation Areas				75,000	75,000
Sub Total New Capital Works				3,629,975	3,629,975
Total Capital Works				8,032,155	8,032,155



FEES & CHARGES

2025/26

	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

2025/26

	Unit Type	Cost (\$) Per Unit	Statutory (S) or Council (C) Fee	GST Y/N
Autumn Centre				
Office only	per day	\$60.00	C	Y
	per hour	\$15.00	C	Y
Kitchen / Main Hall	per day	\$140.00	C	Y
	per hour	\$40.00	C	Y
Railway Station				
Private Room	per day	\$60.00	C	Y
	per hour	\$15.00	C	Y
Main Function Room	per day	\$96.00	C	Y
	per hour	\$24.00	C	Y
Entire Venue	per day	\$124.00	C	Y
	per hour	\$31.00	C	Y
Sports Club				
Private Room	per day	\$120.00	C	Y
	per hour	\$30.00	C	Y
Main Function Room	per day	\$160.00	C	Y
	per hour	\$40.00	C	Y
Entire Venue	per day	\$240.00	C	Y
	per hour	\$60.00	C	Y
Co-working Space				
Office space (per desk, hourly rate)	per hour	\$16.00	C	Y
Office space (per desk, daily rate)	per day	\$40.00	C	Y
Office space (per desk, weekly rate for 5 days per week or more)	per week	\$200.00	C	Y
SECURITY BONDS				
Venue hire bond, where liquor may be provided (local)	all venues per event	\$231.00	C	N
Venue hire bond, where liquor may be provided (non-local)	all venues per event	\$578.00	C	N
Community bus vehicle hire bond	all categories per booking	\$300.00	C	N
	<i>equivalent to vehicle insurance excess, subject to change in line with annual premiums</i>			
Seasonal keys / swipe cards	per season	\$50.00	C	N
Equipment hire bond (i.e. cups, saucers, tables, chairs, shade shelters etc.)	per event	\$100.00	C	N
Astrotourism telescope (local)	per occasion	\$50.00	C	N
Astrotourism telescope (non-local)	per occasion	\$200.00	C	N
Coolroom bond	per event	\$220.00	C	N
Standpipe key bond	per key	\$50.00	C	N
Transfer Station keycard bond (once off access only, including contractors)	per occasion	\$25.00	C	N
Cat / dog trap bond	per trap	\$55.00	C	N
COMMUNITY EQUIPMENT HIRE				
Mobile coolroom within the Mingenew Shire	per day	\$75.00	C	Y
Mobile coolroom outside of the Mingenew Shire	per day	\$150.00	C	Y
Trestle tables	per item	\$6.50	C	Y
Chairs	per item	\$2.00	C	Y
Tablecloth	per tablecloth	\$5.50	C	Y
Shade structure - mobile	per event	\$11.00	C	Y
Astrotourism telescope (local residents)	per night	\$0.00	C	Y
Astrotourism telescope - weeknights (non-local)	per night	\$35.00	C	Y
Astrotourism telescope - weekends (non-local)	per weekend	\$35.00	C	Y
Cat trap (maximum hire period is one week)	per trap	\$5.00	C	Y
Dog trap (maximum hire period is one week)	per trap	\$8.00	C	Y
CATERING				
Cups and saucers only	per venue / occasion	\$35.00	C	Y
Full catering (< 50 people)	per venue / occasion	\$74.00	C	Y
Full catering (50 - 80 people)	per venue / occasion	\$108.00	C	Y
Full catering (80 - 150 people)	per venue / occasion	\$136.00	C	Y
CLEANING CHARGES ON VENUE, VEHICLE & EQUIPMENT HIRE				
Failure to clean and tidy venue	per hour	\$88.00	C	Y
Failure to clean externally hired equipment	per hour	\$88.00	C	Y
Failure to clean community bus vehicle	per hour	\$88.00	C	Y
RAW MATERIALS & AGGREGATES CHARGES				
Sand				
Small truck (approx 1.5m³)	per load	\$17.00	C	Y
Large truck (approx 14 m³)	per load	\$154.00	C	Y
Cartage	per load	Cost to Shire + 20%	C	Y
Gravel				
Small truck (approx 1.5m³)	per load	\$29.00	C	Y
Large truck (approx 14 m³)	per load	\$278.00	C	Y
Cartage	per load	Cost to Shire + 20%	C	Y
Blue Metal				
Small truck (approx 1.5m³)	per load	\$108.00	C	Y
Large truck (approx 14 m³)	per load	\$1,003.00	C	Y
Cartage	per load	Cost to Shire + 20%	C	Y



FEES & CHARGES

2025/26

	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

2025/26

	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	\$464.00	C	N
240L general commercial waste bin	per bin, per annum	\$464.00	C	N
240L general domestic waste bin, additional or replacement	complete bin	cost recovery	C	Y
1.5m³ skip bin	per bin, per annum	\$1,281.00	C	N
3.0m³ skip bin	per bin, per annum	\$1,604.00	C	N
Transfer Station				
Asbestos waste		not accepting	C	Y
Demolition rubble / refuse (generated within Shire of Mingenew)	per cubic metre or part thereof	\$87.00	C	Y
General household waste (Shire of Mingenew residents only)	per load	\$0.00	C	Y
Residents residing immediately adjacent to our boundary access keycard	per annum	\$510.00	C	Y
Replacement keycard access	per card	\$25.00	C	Y
Liquid Waste				
Council resolved (021511235) to not accept septage liquid waste generated by or associated with the mining and resource sector or outside Shire of Mingenew boundary				
Residential septic tank only (generated within Shire of Mingenew)	per 2,000 litres or less	\$110.00	C	Y
Townsite commercial (generated within Shire of Mingenew)	per 1,000 litres	\$110.00	C	Y
LODGING HOUSES				
Application / renewal of lodging house	per annum	\$35.00	C	N
Inspection fee	per inspection	\$75.00	C	N



FEES & CHARGES

2025/26

	Unit Type	Cost (\$) Per Unit	Statutory (S) or Council (C) Fee	GST Y/N
CERTIFICATES				
Liquor Act certification (Section 39 or 40)	per application	\$73.00	C	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, calculated on % of actual expenditure)				
Football Club	per annum	\$9,499.00	C	Y
Hockey Club	per annum	\$6,464.00	C	Y
Netball Club	per annum	\$1,280.00	C	Y
Tennis Club	per annum	\$5,683.00	C	Y
Polocrosse Club	per annum	\$342.00	C	Y
Horse & Pony Club	per annum	\$169.00	C	Y
Turf Club	per annum	\$9,818.00	C	Y
Golf Club	per annum	\$5,796.00	C	Y
Bowling Club	per annum	\$4,808.00	C	Y
RENTAL PROPERTIES				
Aged Persons Units & Independent Living Units	per week	25%	S	N
<i>rent is calculated as a percentage of the household's assessable income</i>				
All other Shire property rented at market rate or subsidised for Shire of Mingenew employees	per week	market rate	C	N
HORSE Paddock LEASES				
Eligible lease area = 0.2Ha	per annum	\$130.00	C	Y
PLANNING AND DEVELOPMENT SERVICES				
PLANNING AND DEVELOPMENT APPLICATIONS				
Deemed to Comply (DTC) Check (minor works)	per application	\$73.00		
Deemed to Comply (DTC) Check	per application	\$295.00		
Development Applications (extractive industry only)				
Application fee	per application	\$739.00	S	N
Retrospective development application penalty (in addition to the application fee itself)	per application	200% of the underlying fee	S	N
Development Applications (all other)				
Application fee (developments < \$50,000)	per application	\$147.00	S	N
Application fee (developments \$50,000 - \$500,000)	per application	Maximum \$1,700 <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



FEES & CHARGES

2025/26

	Unit Type	Cost (\$) Per Unit	Statutory (S) or Council (C) Fee	GST Y/N
SCHEME AND STRUCTURE PLANS				
Scheme and structure plans amendment fees	per amendment	TBA	S	N
Advertising	Estimate to be given upon application, per Planning and Development Regulations 2009 R48 per advertisement	cost + 10% admin fee	C	Y
OTHER PLANNING FEES				
Request to extend current development approval	per request	\$147.00	S	N
Issue of a zoning certificate	per certificate	\$73.00	S	N
Written planning advice	per advice document	\$73.00	S	N
BUILDING SERVICES				
BUILDING PERMIT APPLICATIONS				
Certified building permit application class 1 or 10	per application	Minimum \$110 \$110.00 or 0.19% of the estimated project value, whichever is greater	S	N
Certified building permit application class 2 - 9	per application	Minimum \$110 \$110.00 or 0.09% of the estimated project value, whichever is greater	S	N
Uncertified building permit application	per application	Minimum \$110 \$110.00 or 0.32% of the estimated project value, whichever is greater ** calculate BSL & CTF fees if applicable **	S	N
DEMOLITION PERMIT				
Demolition permit application class 1 or 10	per application	\$110.00	S	N
Demolition permit application class 2 - 9	per story	\$110.00 ** calculate BSL & CTF fees if applicable **	S	N
BSL AND CTF LEVIES				
Building Services Levy (est. project value < \$45,000)	per application	\$61.65	S	N
Building Services Levy (est. project value > \$45,000)	per application	Minimum \$61.65 0.137% of the estimated project value	S	N
Occupancy Permit or Building Approval Certificate for registration of strata scheme / plan of re-subdivision	per application	\$61.65	S	N
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act < \$45,000	per application	\$123.30	S	N
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act > \$45,000	per application	Minimum \$105 \$105.00 or 0.274% of the estimated project value, whichever is greater	S	N
CTF Levy (est. project value > \$20,000)	per application	Minimum \$40 0.2% of the estimated project value	S	N
OCCUPANCY PERMIT				
Occupancy permit application (for completed building)	per application	\$110.00	S	N
Occupancy permit application (for building with unauthorised works)	per application	Minimum \$110 \$110.00 or 0.18% of the estimated value of the unauthorised work	S	N
Temporary occupancy permit (for an incomplete building)	per application	\$110.00	S	N
Modify occupancy application (for additional use of a building)	per application	\$110.00	S	N
Replacement occupancy permit (for permanent change in building use)	per application	\$110.00 ** calculate BSL & CTF fees if applicable **	S	N
BUILDING APPROVAL CERTIFICATE				
Application for building approval certificate for authorised building/structure	per application	\$110.00	S	N
Application for same with unauthorised works (s51(3))	per application	Minimum \$110 \$110.00 or 0.38% of the estimated value of the unauthorised work, whichever is greater	S	N
EXTENSION OF TIME PERMIT				
Extension of time permit - building	per application	\$110.00	S	N
Extension of time permit - demolition	per application	\$110.00	S	N
Extension of time permit - occupancy	per application	\$110.00	S	N
Extension of time permit - building approval certificate	per application	\$110.00	S	N
POOL INSPECTIONS				
Pool inspection fee (to be conducted once every four years)	per occasion	\$78.00	S	Y
Initial inspection of new pool or spa safety barrier	per occasion	\$312.00	S	Y
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	\$275.00	C	Y