



## ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

19 August 2020 at 4:30pm

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# MINUTES FOR THE ORDINARY COUNCIL MEETING

15 JULY 2020

## PROCEDURE FOR PUBLIC QUESTION TIME, DEPUTATIONS, PRESENTATIONS AND PETITIONS AT COUNCIL MEETINGS

Council thanks you for your participation in Council Meetings and trusts that your input will be beneficial to all parties. Council has a high regard for community input where possible, in its decision making processes.

|   |   |  |
|---|---|--|
| <p><b>Petitions</b><br/>A formal process where members of the community present a written request to the Council.</p> | <p><b>Deputations</b><br/>A formal process where members of the community request permission to address Council or Committee on an issue.</p> | <p><b>Presentations</b><br/>An occasion where awards/gifts may be accepted by the Council on behalf of the community, when the Council makes a presentation to a worthy recipient or when agencies may present a proposal that will impact on the Local Government</p> |
|---|---|--|

### PROCEDURE FOR DEPUTATIONS

The Council allows for members of the public to make a deputation to Council on an issue related to Local Government business. Any person or group wishing to be received as a deputation by the Council shall send to the CEO an application:

- I. Setting out the agenda item to which the deputation relates;
- II. Whether the deputation is supporting or opposing the officer's or Committee's recommendation; and
- III. Include sufficient detail to enable a general understanding of the purpose of the deputation.

Notice of deputations need to be received by 5pm on the day before the meeting and agreed to by the Presiding Member. Please contact the Shire via telephone on 99281192 or email [governance@mingenew.wa.gov.au](mailto:governance@mingenew.wa.gov.au) to arrange your deputation.

Where a deputation has been agreed to, during the meeting the Presiding Member will call upon the relevant person(s) to come forward and address Council.

A Deputation invited to attend a Council meeting:

- I. is not to exceed five (5) persons, only two (2) of whom may address the Council, although others may respond to specific questions from Members;
- II. is not to address the Council for a period exceeding ten (10) minutes without the agreement of the Council; and
- III. additional members of the deputation may be allowed to speak with the agreement of the Presiding Member.

Council is unlikely to take any action on the matter discussed during the deputation without first considering an officer's report on that subject in a later Council agenda.

### PROCEDURE FOR PRESENTATION

Notice of presentations being accepted by Council on behalf of the community, or agencies presenting a proposal, need to be received by 5pm on the day before the meeting and agreed to by the Presiding Member. Please contact the Shire via telephone on 99281102 or email [governance@mingenew.wa.gov.au](mailto:governance@mingenew.wa.gov.au) to arrange your presentation.

Where the Council is making a presentation to a worthy recipient, the recipient will be advised in advance and asked to attend the Council meeting to receive the award.

All presentations will be received / awarded by the Shire President or an appropriate Councillor.

### PROCEDURE FOR PETITIONS

Please note the following protocol for submissions of petitions. Petitions must:

- be addressed to the Shire President.
- be made by electors of the district.
- state the request on each page of the petition.
- contain the names, addresses and signatures of the elector(s) making the request, and the date each elector signed.
- contain a summary of the reasons for the request.
- state the name and address of the person whom arranged the petition for correspondence to be delivered to, as correspondence is not sent to all the signatures on the petition.

Where a petition does not relate to or conform to the above it may be treated as an 'informal' petition and the Chief Executive Officer may at his discretion forward the petition to Council accompanied by an officer report.

#### PROCEDURE FOR PUBLIC QUESTION TIME

The Council extends a warm welcome to you in attending any meeting of the Council. Council is committed to involving the public in its decision-making processes whenever possible, and the ability to ask questions during 'Public Question Time' is of critical importance in pursuing this public participation objective.

Council (as required by the Local Government Act 1995) sets aside a period of 'Public Question Time' to enable a member of the public to put up to two (2) questions to Council. Questions should only relate to the business of Council and should not be a statement or personal opinion. Upon receipt of a question from a member of the public, the Shire President may either answer the question or direct it to a Councillor or an Officer to answer, or it will be taken on notice.

Having regard for the requirements and principles of Council, the following procedures will be applied in accordance with the Shire of Mingenew Standing Orders Local Law 2017:

1. Public Questions Time will be limited to fifteen (15) minutes.
2. Public Question Time will be conducted at an Ordinary Meeting of Council immediately following "Responses to Previous Public Questions Taken on Notice".
3. Each member of the public asking a question will be limited to two (2) minutes to ask their question(s).
4. Questions will be limited to two (2) per person.
5. Please state your name and address, and then ask your question.
6. Questions should be submitted to the Chief Executive Officer in writing by 5pm on the day before the meeting and be signed by the author. This allows for an informed response to be given at the meeting.
7. Questions that have not been submitted in writing by 5pm on the day before the meeting will be responded to if they are straightforward.
8. If any question requires further research prior to an answer being given, the Presiding Member will indicate that the "question will be taken on notice" and a response will be forwarded to the member of the public following the necessary research being undertaken.
9. Where a member of the public provided written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
10. A summary of the question and the answer will be recorded in the minutes of the Council meeting at which the question was asked.

- During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.
- Members of the public shall ensure that their mobile telephone and/or audible pager is not switched on or used during any meeting of the Council.
- Members of the public are hereby advised that use of any electronic, visual or audio recording device or instrument to record proceedings of the Council is not permitted without the permission of the Presiding Member.

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**MINUTES FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD IN THE COUNCIL CHAMBERS  
AT 21 VICTORIA STREET, MINGENEW ON 15 JULY 2020 COMMENCING AT 4.30PM**

**1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

The Presiding Member declared the meeting open at 4.30pm and welcomed all in attendance.

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

**COUNCILLORS**

|              |            |            |
|--------------|------------|------------|
| JD Bagley    | Councillor | Rural Ward |
| GJ Cosgrove  | Councillor | Town Ward  |
| HR McTaggart | Councillor | Rural Ward |
| RW Newton    | Councillor | Rural Ward |

**APOLOGIES**

|           |            |           |
|-----------|------------|-----------|
| CV Farr   | Councillor | Town Ward |
| AR Smyth  | Councillor | Town Ward |
| HM Newton | Councillor | Town Ward |

**STAFF**

|           |                         |
|-----------|-------------------------|
| N Hay     | Chief Executive Officer |
| J Clapham | Finance Manager         |
| B Bow     | Governance Officer      |
| R Brennan | Works Supervisor        |

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

Nil.

**4.0 PUBLIC QUESTION TIME / PUBLIC STATEMENT TIME**

There being no members of public present the President proceeded with the meeting allowing a period of 15 minutes for questions from the public up until 4.45pm.

**5.0 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**6.0 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

Nil.

**7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES**

## 7.1 ORDINARY COUNCIL MEETING HELD 17 JUNE 2020

### OFFICER RECOMMENDATION AND COUNCIL DECISION- Resolution 15072001

Moved: Cr McTaggart                      Seconded: Cr Bagley

That the Minutes of the Ordinary Council Meeting of the Shire of Mingenew held in the Council Chambers on 17 June 2020 be confirmed as a true and accurate record of proceedings.

VOTING:

CARRIED 4/0

## 7.2 SPECIAL COUNCIL MEETING HELD 25 JUNE 2020

### OFFICER RECOMMENDATION AND COUNCIL DECISION- Resolution 15072002

Moved: Cr McTaggart                      Seconded: Cr Bagley

That the Minutes of the Special Meeting of the Shire of Mingenew held in the Council Chambers on 25 June 2020 be confirmed as a true and accurate record of proceedings.

VOTING:

CARRIED 4/0

## 8 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

Nil

## 9 DECLARATIONS OF INTEREST

Nil

## 10 RECOMMENDATIONS OF COMMITTEES

Nil

### PROCEDURAL MOTION- Resolution 15072003

Moved: Cr Bagley                      Seconded: Cr McTaggart

Suspend clause 3.2 of Mingenew Standing Orders (Order of Business) to bring forth and accept report 14.1 3-Year Internal Audit Plan for consideration ahead of report 12.3 Adoption of Budget.

VOTING:

CARRIED 4/0

## 14.1 3-YEAR INTERNAL AUDIT PLAN

|                         |                                   |
|-------------------------|-----------------------------------|
| Location/Address:       | Shire of Mingenew                 |
| Name of Applicant:      | Shire of Mingenew                 |
| Disclosure of Interest: | Nil                               |
| File Reference:         | ADM0512                           |
| Date:                   | 13 June 2020                      |
| Author:                 | Belinda Bow, Governance Officer   |
| Authorising Officer:    | Nils Hay, Chief Executive Officer |
| Voting Requirements:    | Simple Majority                   |

### Summary

Council is requested to endorse the Internal Audit Plan (the Plan) which is to be undertaken in the 2020/2021 financial year and notes the future audit scopes proposed for 2021/2022 and 2022/2023, as included in attachment 14.1.

### Key Committee Notes:

- 1) The Audit and Risk Committee recommend Council adopt the Internal Audit Plan subject to the 'Workforce and Human Resourcing Review' (formally known as 'Efficiency Audit') being prioritised to number 1;
- 2) The committee has outlined a scope for the Workforce and Human Resourcing Review, which has been inserted into the audit plan at number 1 (attachment 14.1)
- 3) It was agreed that due to the high level of risk associated with procurement in Local Government, that the Procurement Audit be the second audit scheduled for the FY20/21.
- 4) It was agreed that there is value in receiving regular external assistance with internal audit items in order to provide objectivity, alternative perspectives and to support the Shire staff conducting those internal audits.

|  |                        |
|--|------------------------|
| <b>COMMITTEE RECOMMENDATION- Resolution 13072002</b>   |                        |
| Moved: Cr McTaggart  | Seconded: Mr Battilana |
| That the Audit and Risk Committee recommend that Council:  |                        |
| <ol style="list-style-type: none"> <li>1. Adopt the Internal Audit Plan (the Plan) which is to be undertaken in the 2020/2021 financial year subject to the 'Workforce and Human Resourcing Review' (formally known as 'Efficiency Audit') being prioritised to number 1;</li> <li>2. Notes the future audit scopes proposed for 2021/2022 and 2022/2023, as included in attachment 1; and</li> <li>3. The draft budget allocation of \$5,000 for the 'Efficiency Audit' is to be utilised for the 'Workforce and Human Resourcing Review'.</li> </ol> |                        |
| VOTING:  | <b>CARRIED 3/0</b>     |

|   |                     |
|---|---------------------|
| <b>OFFICER RECOMMENDATION AND COUNCIL DECISION- Resolution 15072004</b>   |                     |
| Moved: Cr R Newton  | Seconded: Cr Bagley |
| That Council:   |                     |
| <ol style="list-style-type: none"> <li>1. Endorse the Internal Audit Plan (the Plan) which is to be undertaken in the 2020/2021 financial year as detailed in attachment 14.1, in line with the Audit and Risk Committee's recommendation;</li> <li>2. Notes the future audit scopes proposed for 2021/2022 and 2022/2023, as included in attachment 14.1; and</li> <li>3. Allocates the draft budgeted allocation of \$5,000 for the 'Efficiency Audit' to the 'Workforce and Human Resourcing Review'.</li> </ol> |                     |
| VOTING:   | <b>CARRIED 4/0</b>  |

### Attachments

- 14.1. Proposed Internal Audit Plan- inclusive of changes to align with the Audit and Risk Committee's Recommendation.
- 14.2. Minutes of Audit and Risk Committee Meeting 13 July 2020.

### Background:

The Audit and Risk Committee reviewed the proposed Internal Audit Plan at its meeting held on 13 July 2020. The committee recommends to Council that a 'Workforce and Human Resourcing Review' (formally known as 'Efficiency Audit') be prioritised to the top of the plan and undertaken this financial year.

Council expressed an interest in pursuing an external efficiency audit of staff in 2019/20. The Committee have assisted in setting a clear scope for the review (which has been inserted into the proposed audit plan), in order to provide potential contractors with parameters for developing their quotation. A provision in the draft budget has been made for the review of \$5,000.

### Comment

The intent of the internal audit plan is to provide a clear path forwards for the internal audit function so that the function can be resourced effectively. It is designed to align:

- Legislative requirements (including Reg 17 Audit Reporting)
- Operational requirements for good business practice (e.g. review/development of key documents, or improvement of business processes)



- Risk Management (by reviewing risk control effectiveness for risks noted as been mitigated in the Shire's Risk Management Register)

The existence of such a plan, endorsed by Council, can also potentially assist with:

- Demonstrating to regulators, including the OAG, Council's awareness of certain risks or deficiencies and a clear strategy to address them
- Demonstrating to funding bodies (where relevant) that certain projects are of priority and worthy of external funding
- Giving clarity to the Chief Executive Officer and Staff regarding Council's desired direction for its audit function
- Maintaining a baseline level of preparedness for an eventual OAG Performance Audit

It also provides management with the opportunity to review control effectiveness and mitigate risk and enables the delivery of the statutory internal audit (regulation 17 of the Local Government (Audit) Regulations) to be delivered on a six month rolling basis over the three year period (instead of once every 3 years), ultimately delivering a more in-depth and robust assessment of risk management, internal control and legislated compliance. Further it provides council with a level of assurance on the systems, processes and procedures employed by management in the control of its daily operations on a more frequent note.

### Statutory Environment

Nil

### Policy Implications

Nil at this stage. Some Internal Audit projects will likely involve review/creation/retirement of Shire Policies to meet their aims.

### Financial Implications

In the interest of managing conflict of interest and separation of duties, as well as ensuring appropriate expertise, the Workforce and Human Resourcing Review (the Review) will require external input. The draft budget currently has an allocation of \$5,000 for internal audit. A budget variation may be required once quotations for the revised Workforce and Human Resourcing scope have been sourced. This can be presented to Council in the future if it is deemed necessary. The tendering and procurement audit will be conducted in-house and as such, associated costs are absorbed within employee wages.

### Strategic Implications

The matter before the Committee generally accords with the following Shire desired outcomes as expressed in the Shire of Mingenew Strategic Community Plan:

1. Strategy 1.2.3 Provide sound corporate governance of Shire and create an attractive work environment
2. Strategy 1.2.4 Seek innovative ways to improve organisational efficiency and effectiveness
3. Strategy 1.3.1 Provide a high level of compliance with external regulation in a resource- efficient manner

### Voting Requirements

Simple Majority

**PROCEDURAL MOTION- Resolution 15072005**  
Moved: Cr Bagley                      Seconded: Cr R Newton  
Resume clause 3.2 of Mingenew Standing Orders (Order of Business) and continue in order of business.  
VOTING: CARRIED 4/0

11 CHIEF EXECUTIVE OFFICER REPORTS

11.1 MINGENEW-IRWIN GROUP SPONSORSHIP AGREEMENT 2020 - 2023

Location/Address: Shire of Mingenew  
Name of Applicant: Mingenew-Irwin Group / Shire of Mingenew  
Disclosure of Interest: Nil  
File Reference: ADM0331  
Date: 9 June 2020  
Author: Erin Greaves, Governance Officer  
Authorising Officer: Nils Hay, Chief Executive Officer  
Voting Requirements: Simple Majority

Summary

To consider a new 3-year Sponsorship Agreement with the Mingenew-Irwin Group that formally captures the cash and in-kind contributions provided by the Shire.

Key Points

- The current Mingenew-Irwin Group Sponsorship Agreement is due to expire on 30 June 2020 which currently provides for an annual cash contribution of \$3,000 per annum to be made by the Shire to MIG in return for recognition and promotion of the Shire’s support, and other marketing opportunities through MIG-hosted events.
- The new agreement captures the above as well as recognising Council’s support of MIG through the provision of subsidised housing for the Executive Officer and exclusive use of the MIG building for its business operations

**OFFICER RECOMMENDATION AND COUNCIL DECISION- Resolution 15072006**  
Moved: Cr Bagley                      Seconded: Cr R Newton  
That Council:  
1. Accepts the new Mingenew-Irwin Group (MIG) Sponsorship Agreement 2020 – 2023, with Council to be recognised as a Diamond-level sponsor; and  
2. Enters into a formal peppercorn lease agreement with the Mingenew-Irwin Group for a portion of Lot 430 Midlands Road, Mingenew (excluding the area used for the Tourist Centre) currently used by MIG for its administrative operations for a five-year term with the option to renew, authorising the Chief Executive Officer to execute the agreement.  
VOTING: CARRIED 4/0

Attachment

- 11.1.1 Current Sponsorship Agreement to 30 June 2020
- 11.1.2 Proposed new Sponsorship Agreement 2020 - 2023

Background

Mingenew-Irwin Group (MIG) and the Shire of Mingenew have a long-established partnership, in which Council has supported MIG in annual cash contributions, the provision of suitable housing for the Executive

Officer at a subsidised rate and the supply of the MIG building. In turn MIG have appropriately marketed the Shire as diamond-level sponsor and contributed to the maintenance and upkeep of the MIG building.

### Comment

MIG is a unique research and development organisation that supports local agricultural development and education but relies heavily on government grants and sponsorship. By providing ongoing support to MIG, it is anticipated that they can contribute to the community's strategy to "*Build capacity for global impact agricultural research and development program supported by training and education model*". Through the Sponsorship Agreement MIG are committed to working collaboratively with the Shire to achieve shared objectives.

The provision of suitable housing for the MIG Executive Officer role is an indirect action that aims to meet the community's Strategic Community Plan goal to "*Attract visitors to Mingenew by making it a highly desirable and dynamic place to visit and live resulting in an increase population*" and "*Ensure Mingenew is supporting local businesses to grow and maintain employment within the community*". To support people living and working in Mingenew, the Shire currently makes available one of the 4x2 executive homes built by Karara Mining, located at Lot 109 Victoria Street, Mingenew, for the MIG CEO. This arrangement is unique to MIG and is a result of previous administration's negotiations with MIG to attract suitably qualified professionals to our community.

The provision of the MIG building under a peppercorn, written lease has not been considered formally by Council. It is understood that when MIG was first established they contributed significantly to necessary building work and repairs to make the space fit for purpose. In recognition of the work undertaken at MIG's cost, it has been suggested that the Shire made a commitment to provide the facility at little to no cost although not necessarily indefinitely. A formal record of this arrangement has not been located.

Whilst it could be considered that MIG's business structure and historical relationship with the Shire is unique, other, similar local organisations do not have access to the same level of financial support. Council could consider leasing the MIG building at a commercial rate and encourage them to apply for financial support through the Community Assistance Scheme which would allow Council to give equal consideration to organisations and their ability to provide benefit to the community. As MIG are limited in their capacity to raise income this could be determinantal to their business operations and viability given Council's ongoing support consistently over the years.

### Consultation

Kathryn Fleay, Mingenew-Irwin Group Executive Officer  
MIG Board President and Deputy  
Councillors (Concept Forum May 2020)  
WALGA – advice regarding disposal of property requirements under the Act

The MIG Board, via the Executive Officer, have indicated their desire to continue with the current arrangements, with only minor amendments made to the sponsorship rights and responsibilities.

### Statutory Environment

*Local Government Act 1995*  
*Local Government (Functions and General) Regulations 1996*

Section 3.58 of the Act outlines the statutory requirements for disposing of property which includes to lease, sell or otherwise dispose of. However, as a local agricultural research-based organisation, the lease to Mingenew-Irwin Group is considered to be for "educational" purposes or "other like nature", as per Regulation 30(2)(b) of the *Local Government (Functions and General) Regulations 1996* and is therefore excluded from the application of s3.58.

### Policy Implications

Nil.

### Financial Implications

The Sponsorship Agreement commits Council to a \$3,000 per annum cash contribution (no change to the previous agreement) to Mingenew-Irwin Group (MIG) and recognises the 50% subsidy provided to MIG for the provision of appropriate housing for the Executive Officer and the peppercorn lease for the MIG office building.

The home leased for the Executive Officer is currently leased at \$313 per week, which equates to a subsidy contribution of \$8,138 per annum.

The market value of the MIG building is unknown however the recent lease of the old NAB building to the Hinterland Collaborative could be used as a comparison which equates to approximately \$200 per week.

Based on these calculations, the Shire's contribution is approximately \$12,500 per annum as a monetary value.

### Strategic Implications

Strategic Community Plan 2019-2029

Strategy 3.2.3 Build capacity for global impact agricultural research and development program supported by training and education model

## 11.2 ACCESS AND INCLUSION POLICIES AND PROCEDURES

Location/Address: Shire of Mingenew  
Name of Applicant: Shire of Mingenew  
Disclosure of Interest: Nil  
File Reference: ADM0193  
Date: 24 June 2020  
Author: Erin Greaves, Governance Officer  
Authorising Officer: Nils Hay, Chief Executive Officer  
Voting Requirements: Simple Majority

### Summary

To consider the adoption of three new Council Policies that outline Council's commitment to providing improved access to facilities and information for its community.

### Key Points

- The Shire's Disability Access and Inclusion Plan 2019-2024 identified a number of policies that were to be developed as part of the Implementation Plan.

### OFFICER RECOMMENDATION AND COUNCIL DECISION- Resolution 15072007

Moved: Cr Bagley                      Seconded: Cr McTaggart

That Council:

1. Adopts the following policies for incorporation into the Council Policy Manual as presented in attachment 11.2.1:
  - 1.2.10 Access and Inclusion Policy
  - 1.2.11 Accessible Information Policy
  - 1.2.12 Reasonable Adjustment Policy; and
2. Notes the associated operational procedures as presented in Attachment 11.2.1;
3. Schedules the adopted policies for review in accordance with Council's Policy Review Schedule adopted at the September 2019 Council meeting.

VOTING:

CARRIED 4/0

### Attachment

11.2.1 Draft Access and Inclusion Policies and Procedures

### Background

Council adopted a new Disability Access and Inclusion Plan in August 2019 following a comprehensive review of the previous Plan. The Western Australian *Disability Services Act 1993* requires all local governments to develop and implement a Disability Access and Inclusion Plan (DAIP) to ensure that people with disabilities have equal access to facilities and services.

Other legislation underpinning access and inclusion includes the Equal Opportunity Act (1984) and the Disability Discrimination Act 1992 (Cth), both of which make discrimination on the basis of a person's disability illegal.

Council's role in policy making for improved access and inclusion lies in the *Local Government Act 1995* which provides, 'for a system of local government in Western Australia'. The intention of the *Local Government Act 1995* is:

- a) better decision making by Local Government;
- b) greater community participation in the decisions and affairs of Local Governments;
- c) greater accountability of Local Governments to their communities; and

d) more efficient and effective Local Government.

Part 3 of the Act describes the general, legislative and executive functions of Local Government. Section 3.1(1) states; The general function of a local government is to provide for the good government of persons in its district.<sup>2</sup> The Act is based on the principle of basic competencies, that is Local Governments can perform any functions that they believe are good for the people in their district provided that this is not specifically prohibited in the Act or other laws.

The State Government, through legislation, determines a number of activities that will be undertaken by all Local Governments. Beyond this there is scope for policy decisions at the local level. As a local democracy, Elected Members in consultation with their communities determine this policy choice. That is why all Local Governments are different. Some Local Governments, generally due to resource constraints, focus solely on their statutory functions. Other Local Governments undertake functions beyond statutory obligations, generally based on the needs of their local community.

This policy scope at the local level is critical and understanding the vision and strategic plan of each Local Government is crucial in contextualizing DAIPs into each Local Government context.

### Comment

The proposed policies have been developed in consultation with the Shire's DAIP and influenced by the Department of Communities' Disability services guides and other local government policies. A brief summary of the policies is provided below:

#### **1.2.10 Access and Inclusion Policy**

Outlines Council's overall commitment to ensure that the Shire is accessible to all members of the community including people with disability, their families and carer's.

#### **1.2.11 Accessible Information Policy and Procedure**

The policy outlines key strategies for how information and documents will be accessible to all communities and the procedure provides specific detail regarding what documents and information may be available and how it may be presented. Particularly the procedure recommends that all publications be made available in alternative formats and that this be promoted to the broader community.

#### **1.2.12 Reasonable Adjustment Policy and Procedure**

This policy outlines Council's commitment to ensuring that the shire's employment practices are inclusive and reasonably accommodating for people with disability. The procedure outlines the type of actions that may be considered reasonable, promoting this policy, responding to requests, making decisions, implementing adjustments and reviewing them to ensure the system continues to meet the needs of the employee and employer.

### Consultation

Councillors (Concept Forum June 2020)  
Department of Communities – Disability Services (website)  
Other local governments

### Statutory Environment

*Local Government Act 1995*  
*Disability Services Act 1993*  
*Equal Opportunity Act 1984*  
*Disability Discrimination Act 1992 (Cth)*

### Policy Implications

New policies as presented.

### Financial Implications

Nil.

### Strategic Implications

Strategic Community Plan 2019-2029

Strategy 1.1.2 Provide buildings, facilities and services to meet community needs

Strategy 1.3.2 Provide services and processes to enhance public safety

Strategy 2.1.2 Develop healthcare and recreation services for all the community to ensure the well-being and health of all age groups within the community

Disability Access and Inclusion Plan 2019-2024

Outcome 1 Strategy – ensure that all policies and practices that govern the operation of council facilities, functions and services are consistent with Council policy regarding access

Outcome 3 Strategy - Improve staff awareness of accessible information needs and how to obtain information in other formats.

Outcome 5 Strategy - Council will ensure that current grievance mechanisms are accessible for people with disability and are acted upon.

Outcome 7 Strategy - Use inclusive recruitment practices and Ensure policies and procedures are regularly reviewed.

### 11.3 APPOINTMENT OF VOTING DELEGATES FOR WALGA AGM 2020

Location/Address: Shire of Mingenew  
Name of Applicant: Shire of Mingenew  
File Reference: ADM0118  
Disclosure of Interest: Nil  
Date: 29 June 2020  
Author: Erin Greaves, Governance Officer  
Authorising Officer: Nils Hay, Chief Executive Officer  
Voting Requirements: Simple Minority

#### Summary

To nominate Council's voting delegates for the 2020 WA Local Government Association (WALGA) AGM set to be held on Friday, 25 September 2020.

#### **OFFICER RECOMMENDATION AND COUNCIL DECISION – Resolution 15072008**

Moved: Cr R Newton                      Seconded: Cr McTaggart

That Council:

- a) nominates Cr Cosgrove and CEO Nils Hay as the Shire of Mingenew's voting delegates; and
- b) nominates Cr Bagley and Officer Jeremy Clapham as proxy delegates,  
at the 2020 WA Local Government Association (WALGA) AGM to be held on Friday, 25  
September 2020.

**VOTING:**

**CARRIED 4/0**

#### Attachment

11.3.1 WALGA AGM Notice

11.3.2 Voting Delegate Information

#### Background

As a member Council of WALGA, the Shire is entitled to be represented by two (2) voting delegates at the Annual General Meeting of the WA Local Government Association each year.

The 2020 WALGA AGM is scheduled to be held on Friday, 25 September 2020 at Crown Perth. Usually the meeting coincides with the annual WA Local Government Convention but this event was cancelled due to the COVID-19 pandemic.

Only registered delegates or proxy registered delegates will be permitted to exercise voting entitlements on behalf of Member Councils. Delegates may be Elected Members or serving officers.

#### Comment

Should Council wish to submit a motion for inclusion in the Agenda, the Agenda AGM Notice provides instruction. It is specifically noted that any motions that propose alterations to WALGA's Constitution must be received by 17 July 2020, as required by the Constitution.

Once the delegates have been nominated, the Shire must provide notice of the delegates and any notices of motion by Friday, 31 July 2020.

#### Consultation

WALGA

#### Statutory Environment

Local Government Act 1995



Policy Implications

Nil.

Financial Implications

Nil.

Strategic Implications

Community Strategic Plan

Strategy 1.2.3 Provide sound corporate governance of Shire and create an attractive work environment

## 11.4 CORPORATE BUSINESS PLAN ANNUAL REVIEW

Location/Address: Shire of Mingenew  
Name of Applicant: Shire of Mingenew  
Disclosure of Interest: Nil  
File Reference: ADM0120  
Date: 8 May 2020  
Author: Nils Hay, CEO  
Voting Requirement: Absolute Majority

### Summary

We are required to review the Shire's Corporate Business Plan 2019-23 on an annual basis, this document proposes an updated version of the CBP for the 20/21 Financial Year.

### Key Points

- Annual review has seen addition of some new projects and changes to timing/scope of others
- Document updated to reflect FY18/19 financials
- Updated organizational chart also added
- Most changes relate to projects involving Drought Community Program or Local Roads and Community Infrastructure grants

### OFFICER RECOMMENDATION AND COUNCIL DECISION- Resolution 15072009

Moved: Cr R Newton                      Seconded: Cr Bagley

That Council endorse the reviewed version of the Corporate Business Plan 2019-2023.

VOTING:

CARRIED 4/0

### Attachment

11.4.1 CBP Excerpt with tracked changes

11.4.2 CBP Review Document Final for Adoption

### Background

Council adopted the Corporate Business Plan 2019-23 at the July 2019 Ordinary Council Meeting. As such, it is due for its annual review.

A proposed review document was discussed at the June 2020 Concept Forum and added to following that discussion. The tracked changes excerpt is attached (as not all areas required changes), as is a final version for adoption with those changes incorporated.

### Comment

The following changes were made in reviewing the document for the 20-21 Financial Year:

Functional Responsibilities:

- Updated in line with introduction of Works Manager role

Financial Profile:

- Updated to reflect FY18/19 Annual Report figures

Resourcing Requirements:

- 1.1.1b: Delivery of Coalseam Bridge project extended into FY21/22
- 1.1.1d: Funding of Philip Street parking allocated to LRCI

- 1.1.1f: No funding allocated to CBH-related road realignment for FY20/21
- 1.1.2a: BBRF funding secured for railway station
- 1.1.2b: Planning and funding of Mingenew Town Hall pushed out 12 months
- 1.1.2c: Town carparks to be funded by LRCI
- 1.1.2d: Solar power system installation added (DCP project)
- 1.1.2e: Upgrade of recreation centre water infrastructure added (DCP project)
- 1.1.2f: Upgrade of shire depot shedding added (LRCI project)
- 1.2.1a: Long Term Financial Plan update delivery pushed out into FY20/21
- 1.2.1d: Review of rural rating added
- 1.2.2b: Community Satisfaction Survey pushed out 12 months
- 1.2.3a: Workforce Plan update delivery pushed out into FY20/21
- 1.2.3f: Shire Local Laws update added
- 1.3.2b: Road Safety Audits set to planning for remainder of CBP following fully Yandanooka NE Rd pickup in FY19-20
- 1.3.2c: Mingenew Fire Shed replacement added
- 1.4.2a: Delivery of transfer station pushed into FY20/21 as not completed in FY19/20
- 1.4.2b: Removal of asbestos moved into FY21/22 due to current project load
- 1.4.2c: Container Deposit Scheme pushed back 12 months due to COVID/State Government delays
- 2.1.1a: Installation of equipment pushed back 12 months due to current lack of suitable venue
- 2.1.1b: Delivery of telehealth services brought forward into FY20/21 due to progress on this item
- 2.2.1a: DCP-funded child care centre upgrade taking place in FY20/21
- 2.3.1c: Planning and delivery of cultural events pushed back 12 months due to COVID impacts
- 2.3.1d: Planning for cultural hub pushed into FY20/21 as part of railway station project delivery
- 2.3.2a: DCP funding for tourist centre upgrade added for FY20/21
- 2.3.2b: Wildflower Country's North Midlands Regional Trails Plan expected to be fully funded in FY20/21
- 2.4.2c: LRCI funding proposed to be used for Mingenew Hill project
- 2.4.2d: Recreation facility consolidation planning pushed back to FY21/22 due to project load
- 2.4.2e: Skate Park project funding added for FY20/21
- 3.2.2a: Planning of industrial incubator extended into FY20/21 due to current project load
- 4.3.1b: Aim of reconstituting local business alliance added as part of business support activities
- 5.1.1a: Investigation/review of public wi-fi proposed in light of fixed wireless DCP project
- 5.1.2a: Fixed wireless DCP project added for FY20/21
- 5.2.2b: Small business incubator delivery brought forward into FY20/21 as part of DCP
- Some staffing references changed/updated (Works Supervisor to Works Manager for several items)

#### Workforce Plan:

- Text updated to reflect activities which took place in FY19/20

#### Risk Management:

- Updated to reflect updated Risk Register

#### Measuring performance:

- KPI added to incorporate delivery of Disability Action and Inclusion Plan
- Community Volunteering Pilot pushed back into 2021

It should be noted that – as with many of our planning documents – the CBP remains an ambitious set of targets for an organization our size to hit. This is reflected in the number of items that have had timeframes pushed out following the first year (although acknowledging that a number of new items have also been inserted). As has

been the case over FY19-20, an update on this progress will be provided as part of the Concept Forum reporting each month.

### Consultation

- Councillors
- Leadership team

### Statutory Environment

Local Government Act 1995:

5.56. Planning for the future

- (1) A local government is to plan for the future of the district.
- (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

Local Government (Administration) Regulation 1996:

19DA. Corporate business plans, requirements for (Act s. 5.56)

- (1) A local government is to ensure that a corporate business plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013.
- (2) A corporate business plan for a district is to cover the period specified in the plan, which is to be at least 4 financial years.
- (3) A corporate business plan for a district is to —
  - (a) set out, consistently with any relevant priorities set out in the strategic community plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and
  - (b) govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and
  - (c) develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.
- (4) A local government is to review the current corporate business plan for its district every year.
- (5) A local government may modify a corporate business plan, including extending the period the plan is made in respect of and modifying the plan if required because of modification of the local government's strategic community plan.
- (6) A council is to consider a corporate business plan, or modifications of such a plan, submitted to it and is to determine whether or not to adopt the plan or the modifications.
- (7) If a corporate business plan is, or modifications of a corporate business plan are, adopted by the council, the plan or modified plan applies to the district for the period specified in the plan.

### Policy Implications

Nil

### Financial Implications

The Plan is the key driver for the annual budget and the long-term financial plan. This linkage ensures that community priorities are adequately funded and that appropriate and endorsed rating strategies are in place to allow any financial impact on the community to be carefully considered.

The financial references in this review document reflect those in the draft budget following the 25 June 2020 Budget Workshop.

### Strategic Implications

This is a key strategic document; each item has been identified in terms of its links to the Strategic Community Plan 2019-29. It also has links to:

- Annual Budget
- Long Term Financial Plan
- Workforce Plan
- Asset Management Plan

## 11.5 DROUGHT COMMUNITIES PROGRAMME (DCP) & LOCAL ROADS AND COMMUNITY INFRASTRUCTURE (LRCI) PROJECT PRIORITISATION

Location/Address: Shire of Mingenew  
Name of Applicant: Shire of Mingenew  
Disclosure of Interest: Nil  
File Reference: ADM0546  
Date: 8 July 2020  
Author: Nils Hay, CEO  
Voting Requirement: Simple Majority

### Summary

Following receipt of Building Better Regions Fund (BBRF) funds for the Railway Station and confirmation of the LRCI funding for FY20/21, Council needs to allocate projects for LRCI and amend its DCP list.

### Key Points

- \$500,000 of funding available through DCP; can be matched with other funding programs but not used for staff wages
- \$243,000 available through LRCI; cannot be matched with federal or state funding but can be used for staff wages
- Both programs must be expended by 30 June 2021
- Work on projects cannot commence until projects are submitted and approved (approval takes approximately 4 weeks, typically)
- Projects based on Strategic Community Plan 2019-29 and Corporate Business Plan 2019-23

#### OFFICER RECOMMENDATION AND COUNCIL DECISION- Resolution 15072010

Moved: Cr McTaggart

Seconded: Cr R Newton

That Council:

1. Amend Resolution 20052005 made on 20 May 2020 by:
  - a) Endorsing the updated project prioritization for the Drought Communities Program as per the attached Project Prioritization List; and
  - b) Directing the Chief Executive Officer to amend the submission made to the Drought Communities Program accordingly; and
2. Endorses the project prioritization for Local Roads and Community Infrastructure funding as per the attached Project Prioritisation List
3. Directs the Chief Executive Officer to submit the Shire's application for Local Roads and Community Infrastructure on the basis of this prioritization.
4. Note that clause 1 is not limited by Section 10(3) of the Local Government (Administration) Regulations 1996

VOTING:

CARRIED 4/0

### Attachment

- 11.5.1 DCP guidelines
- 11.5.2 LRCI grant agreement (containing program guidelines)
- 11.5.3 Project prioritization list
- 11.5.4 Project plans

### Background

At the May 2020 Ordinary Council Meeting, Council endorsed the following project list for submission to the Drought Communities Program through Resolution 20052005:

| RANK | ID | Project  |
|------|----|--|
| 1    | 18 | Mingenew Recreation Centre Water Storage Upgrade |
| 2    | 17 | Mingenew Recreation Centre Bore Installation     |
| 3    | 21 | Rec Centre and Office Solar Power Installation   |
| 4    | 5  | Child Care Centre Upgrade                        |
| 5    | 6  | Mingenew Communications Tower Upgrade            |
| 6    | 20 | Remote Tourism Cameras                           |
| 7    | 11 | Mingenew Railway Station                         |
| 8    | 15 | Mingenew Youth Precinct                          |
| 9    | 7  | Co-working Space                                 |
| 10   | 3  | Astrotourism project                             |
| 11   | 13 | Mingenew Tourist Centre                          |
| 12   | 1  | Renovation 33 Victoria Street                    |

Subsequently, we received confirmation of \$108,000 of funding for the Railway Station project through BBRF (meaning the DCP funds are not required) as well as notification of the \$243,000 of LRCI funding. As such it is necessary to revisit and amend the project list.

An updated list follows, as presented at the June 2020 Concept Forum, outlining the relevant funding sources for each item (additional detail can be found in the attached project plan document):

| Project   | Source |
|---|--------|
| Rec Centre Water Upgrades                                     | DCP    |
| Rec Centre and Office Solar Power Installation                | DCP    |
| Child Care Centre Upgrade                                     | DCP    |
| Mingenew Communications Tower Upgrade                         | DCP    |
| Remote Tourism Cameras  | DCP    |
| Mingenew Railway Station                                      | BBRF   |
| Mingenew Youth Precinct: Playgrounds and skate park           | DCP    |
| Mingenew Youth Precinct: Pump track and landscaping           | LRCI   |
| Co-working Space  | DCP    |
| Astrotourism project  | DCP    |
| Mingenew Tourist Centre                                       | DCP    |
| Renovation 33 Victoria Street                                 | DCP    |
| Bank Building Facelift  | LRCI   |
| Phillip Street Parking & Reseal                               | LRCI   |
| Carpark Repairs and Sealing                                   | LRCI   |
| Transfer Station Upgrades                                     | LRCI   |
| Mingenew Hill Walking Trail                                   | DCP    |
| Depot Building Upgrades                                       | LRCI   |
| Council Chamber ceiling & lighting replacement and repainting | LRCI   |

### Comment

The stated purpose of the LRCI is to: “enable Grantees to undertake projects that are additional to what they had planned to undertake using their own funds to stimulate local economies and employment opportunities.”

This is somewhat difficult to demonstrate, as this funding was provided during FY20/21 budget preparation and factored into that process (rather than provided mid-year to allow projects from future year to be brought forwards). To that end, we have not substituted own-source funding for LRCI funding for the above projects,

and all should be eligible, but it's not clear how this element will be assessed (as it's not specifically addressed in the project submission documentation).

In terms of the proposed resolution, this will amend Resolution 20052005. It is worth noting that there have been some project plan amendments in the intervening period also. Specifically:

- The Child Care Centre Upgrade project will examine both expansion on the existing site or re-establishment on the proposed Moore Street site
- The Co-working Space project location is being left open; this could allow it to be at the Road Board building (as proposed) but also potentially at the Tourist Centre or Railway Station

### Consultation

- Drought Communities Programme project officers
- Councillors
- BBRF project officers
- CDO
- WALGA Governance Officer

### Statutory Environment

Section 10(3) of the Local Government (Administration) Regulations 1996 applies to the amendment of the prior resolution:

#### 10. Revoking or changing decisions (Act s. 5.25(1)(e))

- (1) If a decision has been made at a council or a committee meeting then any motion to revoke or change the decision must be supported —
  - (a) in the case where an attempt to revoke or change the decision had been made within the previous 3 months but had failed, by an absolute majority; or
  - (b) in any other case, by at least  $\frac{1}{3}$  of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.
- (1a) Notice of a motion to revoke or change a decision referred to in subregulation (1) is to be signed by members of the council or committee numbering at least  $\frac{1}{3}$  of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.
- (2) If a decision has been made at a council or a committee meeting then any decision to revoke or change the firstmentioned decision must be made —
  - (a) in the case where the decision to be revoked or changed was required to be made by an absolute majority or by a special majority, by that kind of majority; or
  - (b) in any other case, by an absolute majority.
- (3) This regulation does not apply to the change of a decision unless the effect of the change would be that the decision would be revoked or would become substantially different.

### Policy Implications

When conducting final procurement for projects, the Shire's Purchasing Policy requirements must be met. Multiple quotes have already been sought for many of the larger items.

### Financial Implications

This funding will provide a \$743,000 to Council for project delivery in the 20-21 financial year and has been worked into the draft budget being presented to Council on 15 July 2020.



As the budget will be endorsed prior to receiving final assent on the projects from the Federal Government, there may be necessary changes which can be managed through the budget review process. Unfortunately, the timing of the grant release makes it difficult to receive final endorsement prior to budget preparation.

Strategic Implications

See various SCP and BCP links on attached project prioritization list.

## 11.6 5 YEAR ROAD PLAN ANNUAL REVIEW

Location/Address: Shire of Mingenew  
Name of Applicant: Shire of Mingenew  
Disclosure of Interest: Nil  
File Reference: ADM0120  
Date: 8 May 2020  
Author: Nils Hay, CEO  
Voting Requirement: Simple Majority

### Summary

The Shire's existing 5 Year Road Plan (2019-24) is due for review and updating.

### Key Points

- Non-statutory document, designed to identify and provide for resourcing of future road projects
- Seeks to support aims of Asset Management Plan and can help guide long term financial plan
- Provides guidance for key projects in current Financial Year
- Reviewed annually to ensure rolling five-year horizon
- Future years are somewhat aspirational, as will be dependent upon success of funding applications in the current year

### OFFICER RECOMMENDATION AND COUNCIL DECISION- Resolution 15072011

Moved: Cr Bagley

Seconded: Cr McTaggart

That Council endorses the 5-year Road Plan 2020-25 as included in attachment 11.6.1.

VOTING:

CARRIED 4/0

### Attachment

11.6.1 Proposed 5-year Road Plan 2020-25

### Background

Council adopted the 2019-24 Plan at the July 2019 Ordinary Council Meeting. As such, it is due for its annual review.

The contents of the updated plan were discussed at the June 2020 Concept Forum and further elaborated as part of the budget workshop process on 25 June 2020.

### Comment

Whilst this isn't a statutory document, it does support Council's legislated obligations to plan for the future. It will be reviewed and reported against annually. This will allow us to maintain a rolling five-year horizon of works. It's worth noting that, beyond the current budgeted year, the document is more aspirational and heavily dependent upon future funding applications, as well as regional road programs such as the proposed Secondary Grain Freight Route project.

In developing this document the following key changes and assumptions were made:

- LRCI funding inserted for FY20/21
- Re-sheeting works presented as a lump sum figure with prioritized roads/sections
  - In future when unit rates are clearer this should be able to be broken down more granularly
  - Projects that aren't completed in the year planned can be bumped down to the following year as the plan undergoes future reviews
  - Overall amount based on likely capacity given other Shire-delivered works to be completed
- The Shire will not incur any costs with relation to road realignment related to CBH site

- The Shire will successfully have Mingenew South Road on the MR2030 list (and eligible for RRG funds) at some stage in 2022 to allow for a FY23/24 funding application to be lodged
- RRG funding split (66% MRWA / 33% Shire) will remain constant
- In FY23/24 and 24/25 we will successfully receive the full amount of Black Spot funding for upgrades to Yandanooka NE Rd
  - This is unlikely and may involve spreading this project over several additional years
- Current tranche of Roads to Recovery funding will be exhausted in FY22/23 with sealing of Depot Hill North Rd (hence no R2R allocated in FY22/23)
- A new round of Roads to Recovery funding will be released for FY24/25 onwards
- None of the currently proposed regional works packages have been factored into this plan; they could have an impact on future years if they are funded and delivered
- This plan covers capital works only and does not include maintenance grading works
- No significant changes to the size and scale of the workforce have been assumed

### Consultation

- Councillors
- Leadership team

### Statutory Environment

Local Government Act 1995:

s5.56. Planning for the future

1. A local government is to plan for the future of the district.
2. A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

### Policy Implications

Nil

### Financial Implications

The Plan for FY20/21 reflects what was endorsed at the 25 June 2020 Budget Workshop.

FY21/22 onwards will be dependent upon a number of factors, including:

- Success (or otherwise) of funding applications
- Available Council funds for future roadworks programs
- Changes in priority for various road projects

As such, the document will be reviewed – along with the budget – annually to ensure that it reflects our financial reality as closely as possible.

### Strategic Implications

The plan has links to the following documents:

- Long Term Financial Plan
- Asset Management Plan

The Shire's Strategic Community Plan 2019-2029 includes the following Goals:

- 1.1.1 Provide and support cost effective transport networks
- 1.2.1 Manage organisation in a financially sustainable manner

The Shire's Corporate Business Plan 2019-23 includes the following item:

- 1.1.1a: 5-year road maintenance/construction program.

12.0 FINANCE AND ADMINISTRATION MANAGER REPORTS  
12.1 FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2020

Location/Address: Shire of Mingenew  
Name of Applicant: Shire of Mingenew  
File Reference: ADM0304  
Attachment/s: Monthly Financial Report – June 2020  
Disclosure of Interest: Nil  
Date: 9 July 2020  
Author: Helen Sternick, Senior Finance Officer  
Authorising Officer: Jeremy Clapham, Finance & Administration Manager  
Voting Requirement: Simple Majority

Summary

This report recommends that the Monthly Financial Report for the period ending 30 June 2020 as presented to the Council be received.

|  |
|--|
| <p><b>OFFICER RECOMMENDATION AND COUNCIL DECISION- Resolution 15072012</b><br/>Moved: Cr McTaggart                      Seconded: Cr Bagley<br/>That the Monthly Financial Report for the period 1 July 2019 to 30 June 2020 be received.<br/><b>VOTING:</b> <span style="float: right;"><b>CARRIED 4/0</b></span></p> |
|--|

Attachment

12.1.1 Monthly Financial Report for period ending 30 June 2020

Background

The Monthly Financial Report to 30 June 2020 is prepared in accordance with the requirements of the Local Government Act and the Local Government (Financial Management) Regulations and includes the following:

- Summary Information
- Statement of Financial Activity by Program
- Statement of Financial Activity by Nature & Type
- Statement of Financial Activity Information
- Cash and Financial Assets
- Receivables
- Other Current Assets
- Payables
- Rating Revenue
- Disposal of Assets
- Capital Acquisitions
- Borrowings
- Cash Reserves
- Other Current Liabilities
- Grants and Contributions
- Trust Fund
- Explanation of Material Variances

Comment

|   |
|---|
| <p>Summary of Funds as per bank statements – Shire of Mingenew as at 30 June 2020</p> |
|---|

|  |           |
|--|-----------|
| Municipal Funds                                | \$495,440 |
| Cash on Hand                                   | \$100     |
| Restricted Funds – 3 Month Term Deposit @ 0.9% | \$164,613 |
| Trust Fund                                     | \$1       |
| Reserve fund - 3 Month Term Deposit @ 0.9%     | \$427,012 |

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered.

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2019/20 financial year.

The Monthly Financial Report for the period ending 30 June 2020 has not yet been audited and is subject to change. No significant changes are foreseen.

### Consultation

Nil

### Statutory Environment

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

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

(1A) In this regulation —

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

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

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

#### Policy Implications

Nil

#### Financial Implications

No financial implications are indicated in this report.

#### Strategic Implications

Nil

## 12.2 LIST OF PAYMENTS FOR THE PERIOD 1 JUNE 2020 TO 30 JUNE 2020

Location/Address: Shire of Mingenew  
Name of Applicant: Shire of Mingenew  
File Reference: ADM0042  
Attachment/s: List of Payments – June 2020  
Disclosure of Interest: Nil  
Date: 8 July 2020  
Author: Helen Sternick, Senior Finance Officer  
Authorising Officer: Jeremy Clapham, Finance & Administration Manager  
Voting Requirement: Simple Majority

### Summary

This report recommends that Council receive the list of payments for period 1 June 2020 to 30 June 2020 in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

|  |  |
|--|--|
| <b>OFFICER RECOMMENDATION AND COUNCIL DECISION- Resolution 15072013</b>                                      |  |
| Moved: Cr Bagley   | Seconded: Cr McTaggart   |
| That Council receive the attached list of payments for the period of 1 June 2020 to 30 June 2020 as follows: |  |
| \$100.00   | Municipal Cheques  |
| \$226,248.16   | Municipal EFT's;   |
| \$23,578.25  | Municipal Direct Debit Department of Transport (Licencing) Payments; |
| \$83,421.43  | Municipal Direct Debit Other;  |
| \$1,217.91   | Municipal Other Charges.   |
| Totalling \$334,565.75 as per attached list of payments.   |  |
| Net Salaries not included in the attached list of payments - \$71,506.14                                     |  |
| Total of all payments - \$406,071.89.  |  |
| <b>VOTING:</b>   | <b>CARRIED 4/0</b>   |

### Attachment

12.2.1 List of Payments for period 1 June 2020 to 30 June 2020

### Background

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

### Comment

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

### Consultation

Nil

### Statutory Environment

Local Government Act 1996, Section 6.4

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

### Policy Implications

Payments have been made under delegation.

**Financial Implications**

Funds available to meet expenditure.

**Strategic Implications**

Nil



## 12.3 ADOPTION OF 2020/21 BUDGET

Location/Address: Shire of Mingenew  
Name of Applicant: Shire of Mingenew  
Disclosure of Interest: Nil  
File Reference: ADM0130  
Date: 10 July 2020  
Author: Jeremy Clapham, Finance & Admin Manager  
Authorising Officer: Nils Hay, CEO  
Voting Requirement: Absolute Majority

### Summary

This report seeks Council adoption of the Shire of Mingenew 2020/21 Budget.

### Key Points

- A balanced budget has been prepared
- No increase in rate in the dollar for rates
- Increase in overall rates of approximately \$89,000 due to changes in UV values
- No new borrowings proposed
- No increases in Fees & Charges
- No increase in Elected Members Fees and Allowances
- Interest on outstanding rates reduced from 11% pa to 5.5% pa.

### **PROCEDURAL MOTION- Resolution 15072014**

Moved: Cr McTaggart                      Seconded: Cr Bagley

That item 12.3- Adoption of 2020/21 Budget be adjourned until a Special Meeting can be called to allow full Council consideration.

**VOTING:**

**CARRIED 4/0**

### **OFFICER RECOMMENDATION- ITEM 12.3**

Moved:                      Seconded:

#### **PART A – MUNICIPAL FUND BUDGET FOR 2020/21 FINANCIAL YEAR**

Pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, the Council adopt the Municipal Fund Budget as contained in Attachment 12.3.1 of this Agenda for the Shire of Mingenew for the 2020/21 financial year which includes the following:

- Rates Setting Statement
- Statement of Cash Flows
- Comprehensive Income Statement by Program
- Comprehensive Income Statement by Nature/Type
- Notes to and Forming Part of the Budget
- Capital Works Program
- Road Program
- Plant Replacement Program

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

1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995 impose the following general rates and minimum payments on Gross Rental and Unimproved Values, as supplied by Landgate (as amended) as at 1 July 2020.

##### **1.1 General Rates**

- Mingenew & Yandanooka (GRV) 15.0276 cents in the dollar
- Rural & Mining (UV) 1.2915 cents in the dollar

## 1.2 Minimum Payments

- Mingenew & Yandanooka (GRV) \$707
  - Rural & Mining (UV) \$1060.50
2. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council provides the option for ratepayers to pay their rates as a single payment or by 4 equal instalments; and, in accordance with Section 6.50 of the Act nominates the following due dates for the payment in full or by instalments:
    - Full payment and 1st instalment due date 28 August 2020
    - 2nd quarterly instalment due date 30 October 2020
    - 3rd quarterly instalment due date 15 January 2021
    - 4th quarterly instalment due date 19 March 2021
  3. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 67 of the Local Government (Financial Management) Regulations 1996, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$15 for each instalment after the initial instalment is paid.
  4. Pursuant to section 6.45 of the Local Government Act 1995 and regulation 68 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.
  5. Pursuant to section 6.51(1) and subject to section 6.51(4) of the Local Government Act 1995 and regulation 70 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 5.5% for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.
  6. Pursuant to section 6.47 of the Local Government Act 1995, Council grants a 50% concession on rates assessments issued to all properties rateable on the basis of Gross Rental Valuation in the Yandanooka Townsite with the object of recognising the reduced level of service provided to properties in Yandanooka Townsite as compared to Mingenew Townsite. Rates for A219 (Charitable property) are exempt and subject to a 20% voluntary contribution by the ratepayer.

## PART C – ELECTED MEMBERS’ FEES AND ALLOWANCES FOR 2020/21

1. Pursuant to Section 5.99 of the Local Government Act 1995, and regulation 30 of the Local Government (Administration) Regulations 1996, adopts the following annual fees for payment of elected members in lieu of individual meeting attendance fees:

|                 |         |
|-----------------|---------|
| Shire President | \$6,384 |
| Councillors     | \$3,764 |
2. Pursuant to Section 5.98(5) of the Local Government Act 1995, adopts the following annual local government allowance to be paid in addition to the annual meeting allowance:

|                 |         |
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| Shire President | \$7,348 |
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3. Pursuant to Section 5.98A of the Local Government Act 1995, adopts the following annual local government allowance to be paid in addition to the annual meeting allowance:

|                        |         |
|------------------------|---------|
| Deputy Shire President | \$1,836 |
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## PART D – GENERAL FEES AND CHARGES FOR 2020/21

Pursuant to section 6.16 of the Local Government Act 1995, Council adopts the Fees and Charges as presented forming part of the 2020/21 Budget included as a separate Attachment to this Agenda.

## PART E – OTHER STATUTORY FEES FOR 2020/21

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

### 3.1 Residential Premises

- 240 Litre bin per weekly collection \$380 per annum
- 3.2 Commercial Premises
- 240 Litre bin per weekly collection \$380 per annum

#### **PART F – MATERIAL VARIANCE REPORTING FOR 2019/20**

In accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2020/21 for reporting material variances shall be 10% or \$10,000, whichever is the greater.

#### **VOTING DETAILS:**

#### Attached

12.3.1 2020/21 Annual Budget

#### Related Documents (circulated prior to Council Meeting)

12.3.2 2020/21 Capital Expenditure

12.3.3 20120/21 Road Program

12.3.4 10 Year Plant Replacement Program

12.3.5 2020/21 Fees & Charges

#### Background

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

Consistent with sections 6.2(4) of the Local Government Act 1995, the 2019/20 Budget for the Shire of Mingenew includes the following:

- Rates and Minimum Payments for 2020/21
- Capital Works
- Fees and Charges
- Concessions
- Allowances
- Borrowings
- Reserves
- Budget Estimates for Adoption

#### Comment

The budget has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards. The budget results in an estimated Unrestricted Cash balance of \$61,500 at 30 June 2021. It is very unlikely that this will happen in reality, as it is likely that there will be a prepayment of the Federal Assistance Grants in June 2021, and/or the full budget may not be spent, and an adjustment can be made if necessary when the Statutory Budget Review is done during the year.

It should also be noted that the 2019/20 Budget column in the statutory documents refers to the 2019/20 budget as adopted in July 2019, not any of the subsequently reviewed versions.

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

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

#### **Rate Modelling (2020/21):**

The proposed rates model is based on the following:

- Annual UV & Mining valuations applied
- No increase in rate in the dollar
- GRV Rate in the \$ - 15.0276c (2019/20: 15.0276c)

- UV Rate in the \$ - 1.2915c (2019/20: 1.2915c)
- Minimum Payments – UV - \$1,060.50 (2019/20: \$1,060.50)
- Minimum Payments – GRV - \$707 (2019/20: \$700)
- 50% concessions applied to Yandanooka Townsite
- 80% concession applied to A219 – charitable property
- No differential rates

### Fees and Charges

The proposed fees and charges have either decreased or remained the same. No fees have increased. Winter Sports Club fees have been reduced by 50% and Summer Sports Club fees have remained the same.

Household and commercial waste removal charges have not increased.

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

### Concessions

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

As per Council's resolution, application for rates exemption (with a 20% voluntary contribution by the ratepayer) under the Local Government Act 1995 for property A219 (charitable property) is proposed.

### Borrowings

There are no new borrowings proposed in the 2020/21 budget.

### Reserve Accounts

The following transfer to reserves for the financial year 2020/21 is proposed

- Transfer to Plant Reserve – surplus funds to balance the budget - \$39,840

### Brought Forward Value and Surplus

There is an estimated surplus of \$568,520 shown in the Budget as the brought forward amount from 30 June 2020. This figure is unaudited and may change with any adjustments to the opening position to be addressed during the year end and audit process.

The budget has been prepared as a balanced budget.

### Capital Works and Funding

Capital Works of \$4,915,676 are proposed in the 2020/21 financial year and these projects (together with the relevant funding) are itemised in the supplementary budget information.

A total of \$3,892,165 is budgeted for the Road Programme.

Funding sources (other than the Local Government Municipal or restricted funds) allocated to the 2020/21 Road Programme include:

- \$465,000 – Main Roads Regional Road Group
- \$206,086 – Roads to Recovery
- \$304,000 – Financial Assistance Grants
- \$78,000 – MRWA Direct Grant
- \$200,000 – State Black Spot
- \$130,000 – Local Roads & Community Infrastructure Program
- \$2,119,404 – R2R Special funding for bridges

### Elected Members Fees & Allowances

|  |         |
|--|---------|
| Elected Members Fees & Allowances remain the same: |         |
| President Allowance                                | \$7,348 |
| Deputy President Allowance                         | \$1,836 |
| Annual Meeting Fee – President                     | \$6,384 |
| Annual Meeting Fee – Councillors                   | \$3,764 |

### Consultation

While no specific community consultation has occurred during the compilation of the draft 2020/21 Budget, community consultation was previously undertaken during the development of the Community Strategic Plan.

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

The effects of COVID 19 have been taken into account in preparing the budget for 2020/21.

### Statutory Environment

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

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

The 2020/21 Budget as presented is considered to meet statutory requirements.

### Voting Requirements:

- Part A - Municipal Fund Budget for 2020/21 Financial Year - Absolute Majority
- Part B - General and Minimal Rates and Instalment Payment Arrangements - Absolute Majority
- Part C – Elected Members’ Fees and Allowances for 2020/21 – Absolute Majority
- Part D - General Fees and Charges for 2020/21 - Absolute Majority
- Part E - Other Statutory Fees for 2020/21 - Simple Majority
- Part F - Material Variance Reporting for 2020/21 - Simple Majority

### Policy Implications

The 2020/21 Budget is prepared on the principles outlined within the Corporate Business Plan, Strategic Community Plan and other related documents.

### Financial Implications

As detailed within the report and as per the attached 2020/21 Budget documentation.

### Strategic Implications

The 2020/21 Budget will address Council’s capacity to deliver on projects identified in the Community Strategic Plan, Corporate Business Plan, Long Term Financial Plan and other associated plans.

**13.0 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN/FOR CONSIDERATION AT FOLLOWING MEETING**

Nil

**14.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**

Report 15.1 3-YEAR INTERNAL AUDIT PLAN was accepted by Council and brought forward in order of business, for consideration at the beginning of the meeting (after section 10).

**15.0 CONFIDENTIAL ITEMS**

Nil

**16.0 TIME AND DATE OF NEXT MEETING**

Next Ordinary Council Meeting to be held on Wednesday 19 August 2020 commencing at 4.30pm.

**17.0 CLOSURE**

The President thanked Council and staff for their attendance and closed the meeting at 4.55pm.

These minutes were confirmed at an Ordinary Council meeting on 19 August 2020.

Signed \_\_\_\_\_  
Presiding Officer

Date: \_\_\_\_\_



**MINUTES FOR THE SPECIAL MEETING OF COUNCIL  
HELD ON  
23 JULY 2020**

## PROCEDURE FOR PUBLIC QUESTION TIME, DEPUTATIONS, PRESENTATIONS AND PETITIONS AT COUNCIL MEETINGS

Council thanks you for your participation in Council Meetings and trusts that your input will be beneficial to all parties. Council has a high regard for community input where possible, in its decision making processes.

|   |   |  |
|---|---|--|
| <p><b>Petitions</b><br/>A formal process where members of the community present a written request to the Council.</p> | <p><b>Deputations</b><br/>A formal process where members of the community request permission to address Council or Committee on an issue.</p> | <p><b>Presentations</b><br/>An occasion where awards/gifts may be accepted by the Council on behalf of the community, when the Council makes a presentation to a worthy recipient or when agencies may present a proposal that will impact on the Local Government</p> |
|---|---|--|

### PROCEDURE FOR DEPUTATIONS

The Council allows for members of the public to make a deputation to Council on an issue related to Local Government business. Any person or group wishing to be received as a deputation by the Council shall send to the CEO an application:

- I. Setting out the agenda item to which the deputation relates;
- II. Whether the deputation is supporting or opposing the officer's or Committee's recommendation; and
- III. Include sufficient detail to enable a general understanding of the purpose of the deputation.

Notice of deputations need to be received by 5pm on the day before the meeting and agreed to by the Presiding Member. Please contact the Shire via telephone on 99281192 or email [governance@mingenew.wa.gov.au](mailto:governance@mingenew.wa.gov.au) to arrange your deputation.

Where a deputation has been agreed to, during the meeting the Presiding Member will call upon the relevant person(s) to come forward and address Council.

A Deputation invited to attend a Council meeting:

- I. is not to exceed five (5) persons, only two (2) of whom may address the Council, although others may respond to specific questions from Members;
- II. is not to address the Council for a period exceeding ten (10) minutes without the agreement of the Council; and
- III. additional members of the deputation may be allowed to speak with the agreement of the Presiding Member.

Council is unlikely to take any action on the matter discussed during the deputation without first considering an officer's report on that subject in a later Council agenda.

### PROCEDURE FOR PRESENTATION

Notice of presentations being accepted by Council on behalf of the community, or agencies presenting a proposal, need to be received by 5pm on the day before the meeting and agreed to by the Presiding Member. Please contact the Shire via telephone on 99281102 or email [governance@mingenew.wa.gov.au](mailto:governance@mingenew.wa.gov.au) to arrange your presentation.

Where the Council is making a presentation to a worthy recipient, the recipient will be advised in advance and asked to attend the Council meeting to receive the award.

All presentations will be received / awarded by the Shire President or an appropriate Councillor.

### PROCEDURE FOR PETITIONS



Please note the following protocol for submissions of petitions. Petitions must:

- be addressed to the Shire President.
- be made by electors of the district.
- state the request on each page of the petition.
- contain the names, addresses and signatures of the elector(s) making the request, and the date each elector signed.
- contain a summary of the reasons for the request.
- state the name and address of the person whom arranged the petition for correspondence to be delivered to, as correspondence is not sent to all the signatures on the petition.

Where a petition does not relate to or conform to the above it may be treated as an 'informal' petition and the Chief Executive Officer may at his discretion forward the petition to Council accompanied by an officer report.

#### PROCEDURE FOR PUBLIC QUESTION TIME

The Council extends a warm welcome to you in attending any meeting of the Council. Council is committed to involving the public in its decision-making processes whenever possible, and the ability to ask questions during 'Public Question Time' is of critical importance in pursuing this public participation objective.

Council (as required by the Local Government Act 1995) sets aside a period of 'Public Question Time' to enable a member of the public to put up to two (2) questions to Council. Questions should only relate to the business of Council and should not be a statement or personal opinion. Upon receipt of a question from a member of the public, the Shire President may either answer the question or direct it to a Councillor or an Officer to answer, or it will be taken on notice.

Having regard for the requirements and principles of Council, the following procedures will be applied in accordance with the Shire of Mingenew Standing Orders Local Law 2017:

1. Public Questions Time will be limited to fifteen (15) minutes.
2. Public Question Time will be conducted at an Ordinary Meeting of Council immediately following "Responses to Previous Public Questions Taken on Notice".
3. Each member of the public asking a question will be limited to two (2) minutes to ask their question(s).
4. Questions will be limited to two (2) per person.
5. Please state your name and address, and then ask your question.
6. Questions should be submitted to the Chief Executive Officer in writing by 5pm on the day before the meeting and be signed by the author. This allows for an informed response to be given at the meeting.
7. Questions that have not been submitted in writing by 5pm on the day before the meeting will be responded to if they are straightforward.
8. If any question requires further research prior to an answer being given, the Presiding Member will indicate that the "question will be taken on notice" and a response will be forwarded to the member of the public following the necessary research being undertaken.
9. Where a member of the public provided written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
10. A summary of the question and the answer will be recorded in the minutes of the Council meeting at which the question was asked.

- During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.
- Members of the public shall ensure that their mobile telephone and/or audible pager is not switched on or used during any meeting of the Council.
- Members of the public are hereby advised that use of any electronic, visual or audio recording device or instrument to record proceedings of the Council is not permitted without the permission of the Presiding Member.

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MINUTES FOR THE SPECIAL MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON  
23 JULY 2020 COMMENCING AT 6.00PM

**1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

The Presiding Member declared the meeting open at 6.00pm

**2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE  
COUNCILLORS**

|              |                  |            |
|--------------|------------------|------------|
| GJ Cosgrove  | President        | Town Ward  |
| RW Newton    | Deputy President | Rural Ward |
| JD Bagley    | Councillor       | Rural Ward |
| CV Farr      | Councillor       | Town Ward  |
| HR McTaggart | Councillor       | Rural Ward |
| HM Newton    | Councillor       | Town Ward  |
| AR Smyth     | Councillor       | Town Ward  |

**APOLOGIES**

Nil

**STAFF**

|           |                         |
|-----------|-------------------------|
| N Hay     | Chief Executive Officer |
| J Clapham | Finance Manager         |

**3.0 PUBLIC QUESTION TIME/PUBLIC STATEMENT TIME**

There being no members of public present the President proceeded with the meeting allowing a period of 15 minutes for questions.

**4.0 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**5.0 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

Nil

**6.0 DECLARATIONS OF INTEREST**

Nil

**7.0 REPORTS BY THE CHIEF EXECUTIVE OFFICER**

Nil.

**8.0 REPORTS BY THE FINANCE AND ADMINISTRATION MANAGER**

**PROCEDURAL MOTION- Resolution 23072001**

Moved: Cr McTaggart                      Seconded: Cr Smyth

That Item 12.3 from the 15 July 2020 Ordinary Council Meeting be taken from the table.

**VOTING:**

**CARRIED 7/0**

## 8.1 ADOPTION OF 2020/21 BUDGET

Location/Address: Shire of Mingenew  
Name of Applicant: Shire of Mingenew  
Disclosure of Interest: Nil  
File Reference: ADM0130  
Date: 16 July 2020  
Author: Jeremy Clapham, Finance & Admin Manager  
Voting Requirement: Absolute Majority

### Summary

This report seeks Council adoption of the Shire of Mingenew 2020/21 Budget.

### Key Points

- A balanced budget has been prepared
- No increase in rate in the dollar for rates
- Increase in overall rates of approximately \$89,000 due to changes in UV values
- No new borrowings proposed
- No increases in Fees & Charges
- No increase in Elected Members Fees and Allowances
- Interest on outstanding rates reduced from 11% pa to 5.5% pa.

### **OFFICER RECOMMENDATION AND COUNCIL DECISION- Resolution 23072002**

Moved: Cr McTaggart

Seconded: Cr Bagley

#### **PART A – MUNICIPAL FUND BUDGET FOR 2020/21 FINANCIAL YEAR**

Pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, the Council adopt the Municipal Fund Budget as contained in Attachment 8.1.1 of this Agenda for the Shire of Mingenew for the 2020/21 financial year which includes the following:

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- Statement of Cash Flows
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- Road Program
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1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995 impose the following general rates and minimum payments on Gross Rental and Unimproved Values, as supplied by Landgate (as amended) as at 1 July 2020.

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In accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2020/21 for reporting material variances shall be 10% or \$10,000, whichever is the greater.

**VOTING DETAILS:**

**CARRIED BY ABSOLUTE MAJORITY 5/2  
Cr H Newton and Cr R Newton voted against the motion.**

**Attached**

- 8.1.1 2020/21 Annual Budget
- 8.1.2 2020/21 Capital Expenditure
- 8.1.3 20120/21 Road Program
- 8.1.4 10 Year Plant Replacement Program
- 8.1.5 2020/21 Fees & Charges

**Background**

This report was initially tabled as item 12.3 at the 15 July 2020 Ordinary Council Meeting and laid on the table as per resolution 15072014.

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

Consistent with sections 6.2(4) of the Local Government Act 1995, the 2019/20 Budget for the Shire of Mingenew includes the following:

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**Comment**

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It should also be noted that the 2019/20 Budget column in the statutory documents refers to the 2019/20 budget as adopted in July 2019, not any of the subsequently reviewed versions.

**Rating & Minimum Payments**

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

**Rate Modelling (2020/21):**

The proposed rates model is based on the following:

- Annual UV & Mining valuations applied
- No increase in rate in the dollar
- GRV Rate in the \$ - 15.0276c (2019/20: 15.0276c)
- UV Rate in the \$ - 1.2915c (2019/20: 1.2915c)
- Minimum Payments – UV - \$1,060.50 (2019/20: \$1,060.50)
- Minimum Payments – GRV - \$707 (2019/20: \$700)
- 50% concessions applied to Yandanooka Townsite
- 80% concession applied to A219 – charitable property
- No differential rates

Note: The due dates for rate payment instalments are required to be amended from those originally presented on 15 July 2020, as they are linked to the date the resolution is adopted. It is no longer possible to achieve the dates originally tabled. This has been reflected in Part B, Item 2 of the Officer's Recommendation above.

The originally tabled dates were:

- Full payment and 1st instalment due date 28 August 2020
- 2nd quarterly instalment due date 30 October 2020
- 3rd quarterly instalment due date 15 January 2021
- 4th quarterly instalment due date 19 March 2021

The updated dates are:

- Full payment and 1st instalment due date 4 September 2020
- 2nd quarterly instalment due date 6 November 2020
- 3rd quarterly instalment due date 15 January 2021 (no change)
- 4th quarterly instalment due date 19 March 2021 (no change)

### Fees and Charges

The proposed fees and charges have either decreased or remained the same. No fees have increased. Winter Sports Club fees have been reduced by 50% and Summer Sports Club fees have remained the same. Household and commercial waste removal charges have not increased.

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

### Concessions

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

As per Council's resolution, application for rates exemption (with a 20% voluntary contribution by the ratepayer) under the Local Government Act 1995 for property A219 (charitable property) is proposed.

### Borrowings

There are no new borrowings proposed in the 2020/21 budget.

### Reserve Accounts

The following transfer to reserves for the financial year 2020/21 is proposed

- Transfer to Plant Reserve – surplus funds to balance the budget - \$39,840

The names and purposes of the following Reserves have been changed in accordance with Resolution 17041907 at the Council Meeting held on 17 April 2019:

- Land and Building Reserve changed to Building and Land Reserve. The purpose has been changed from "to be used for the acquisition, construction and maintenance of land and buildings" to "to be used for the acquisition, construction and maintenance of buildings and associated land".
- Industrial Area Development Reserve changed to Land Development Reserve. The purpose has been changed from "to be used for the development of the industrial area" to "to be used for the acquisition, subdivision and development of land".

### Brought Forward Value and Surplus

There is an estimated surplus of \$568,520 shown in the Budget as the brought forward amount from 30 June 2020. This figure is unaudited and may change with any adjustments to the opening position to be addressed during the year end and audit process.

The budget has been prepared as a balanced budget.

## Capital Works and Funding

Capital Works of \$4,915,676 are proposed in the 2020/21 financial year and these projects (together with the relevant funding) are itemised in the supplementary budget information.

A total of \$3,892,165 is budgeted for the Road Programme.

Funding sources (other than the Local Government Municipal or restricted funds) allocated to the 2020/21 Road Programme include;

- o \$465,000 – Main Roads Regional Road Group
- o \$206,086 – Roads to Recovery
- o \$304,000 – Financial Assistance Grants
- o \$ 78,000 – MRWA Direct Grant
- o \$200,000 – State Black Spot
- o \$130,000 – Local Roads & Community Infrastructure Program
- o \$2,119,404 – R2R Special funding for bridges

## Elected Members Fees & Allowances

Elected Members Fees & Allowances remain the same:

|                                  |         |
|----------------------------------|---------|
| President Allowance              | \$7,348 |
| Deputy President Allowance       | \$1,836 |
| Annual Meeting Fee – President   | \$6,384 |
| Annual Meeting Fee – Councillors | \$3,764 |

## Consultation

While no specific community consultation has occurred during the compilation of the draft 2020/21 Budget, community consultation was previously undertaken during the development of the Community Strategic Plan.

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

The effects of COVID 19 have been taken into account in preparing the budget for 2020/21.

## Statutory Environment

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

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

The 2020/21 Budget as presented is considered to meet statutory requirements.

## Voting Requirements:

- Part A - Municipal Fund Budget for 2020/21 Financial Year - Absolute Majority
- Part B - General and Minimal Rates and Instalment Payment Arrangements - Absolute Majority
- Part C – Elected Members’ Fees and Allowances for 2020/21 – Absolute Majority
- Part D - General Fees and Charges for 2020/21 - Absolute Majority
- Part E - Other Statutory Fees for 2020/21 - Simple Majority
- Part F - Material Variance Reporting for 2020/21 - Simple Majority

## Policy Implications

The 2020/21 Budget is prepared on the principles outlined within the Corporate Business Plan and other related documents.

## Financial Implications

As detailed within the report and as per the attached 2020/21 Budget documentation.



**Strategic Implications**

The 2020/21 Budget will address Council's capacity to deliver on projects identified in the Community Strategic Plan, Corporate Business Plan, Long Term Financial Plan and other associated plans.

**SHIRE OF MINGENEW**

**BUDGET**

**FOR THE YEAR ENDED 30 JUNE 2021**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

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

**SHIRE OF MINGENEW**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

|   | NOTE  | 2020/21<br>Budget  | 2019/20<br>Actual  | 2019/20<br>Budget  |
|---|-------|--------------------|--------------------|--------------------|
|   |       | \$                 | \$                 | \$                 |
| <b>Revenue</b>                                    |       |                    |                    |                    |
| Rates   | 1(a)  | 1,975,991          | 1,885,305          | 1,884,633          |
| Operating grants, subsidies and contributions     | 10(a) | 1,306,100          | 760,450            | 398,918            |
| Fees and charges                                  | 9     | 239,292            | 250,726            | 249,008            |
| Interest earnings                                 | 12(a) | 24,381             | 33,092             | 55,110             |
| Other revenue                                     | 12(b) | 531,219            | 635,932            | 621,559            |
|   |       | <b>4,076,983</b>   | <b>3,565,505</b>   | <b>3,209,228</b>   |
| <b>Expenses</b>                                   |       |                    |                    |                    |
| Employee costs                                    |       | (1,031,488)        | (1,197,569)        | (1,116,087)        |
| Materials and contracts                           |       | (708,353)          | (1,032,941)        | (1,055,757)        |
| Utility charges                                   |       | (93,002)           | (110,991)          | (124,698)          |
| Depreciation on non-current assets                | 5     | (1,506,670)        | (1,508,468)        | (1,850,261)        |
| Interest expenses                                 | 12(d) | (10,686)           | (14,589)           | (15,819)           |
| Insurance expenses                                |       | (120,997)          | (121,694)          | (121,118)          |
| Other expenditure                                 |       | (584,575)          | (587,169)          | (637,652)          |
|   |       | <b>(4,055,771)</b> | <b>(4,573,421)</b> | <b>(4,921,392)</b> |
| <b>Subtotal</b>                                   |       | <b>21,212</b>      | <b>(1,007,916)</b> | <b>(1,712,164)</b> |
| Non-operating grants, subsidies and contributions | 10(b) | 2,990,490          | 1,682,717          | 1,725,016          |
| Profit on asset disposals                         | 4(b)  | 2,000              | 763                | 12,000             |
| Loss on asset disposals                           | 4(b)  | (23,100)           | 0                  | 0                  |
|   |       | <b>2,969,390</b>   | <b>1,683,480</b>   | <b>1,737,016</b>   |
| <b>Net result</b>                                 |       | <b>2,990,602</b>   | <b>675,564</b>     | <b>24,852</b>      |
| <b>Other comprehensive income</b>                 |       |                    |                    |                    |
| Changes on revaluation of non-current assets      |       | 0                  | (116,394)          | 0                  |
| <b>Total other comprehensive income</b>           |       | <b>0</b>           | <b>(116,394)</b>   | <b>0</b>           |
| <b>Total comprehensive income</b>                 |       | <b>2,990,602</b>   | <b>559,170</b>     | <b>24,852</b>      |

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

# SHIRE OF MINGENEW

## FOR THE YEAR ENDED 30 JUNE 2021

### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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 of Mingenew controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

### 2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES RATES

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

#### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

#### PROFIT ON ASSET DISPOSAL

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

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### FEES AND CHARGES

Revenue (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.

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

### 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.

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### 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 includes loss on disposal of long term investments.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**SHIRE OF MINGENEW**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

|   | NOTE                  | 2020/21<br>Budget | 2019/20<br>Actual | 2019/20<br>Budget |
|---|-----------------------|-------------------|-------------------|-------------------|
| <b>Revenue</b>                                    | 1,9,10(a),12(a),12(b) | \$                | \$                | \$                |
| Governance  |                       | 13,399            | 14,029            | 10,979            |
| General purpose funding                           |                       | 3,158,932         | 2,576,793         | 2,238,543         |
| Law, order, public safety                         |                       | 23,750            | 21,041            | 23,618            |
| Health  |                       | 150               | 144               | 370               |
| Education and welfare                             |                       | 400               | 565               | 1,756             |
| Housing   |                       | 90,440            | 109,289           | 101,035           |
| Community amenities                               |                       | 89,650            | 72,900            | 77,887            |
| Recreation and culture                            |                       | 28,780            | 37,543            | 38,275            |
| Transport   |                       | 592,400           | 593,914           | 642,500           |
| Economic services                                 |                       | 18,582            | 25,286            | 18,945            |
| Other property and services                       |                       | 60,500            | 114,000           | 55,320            |
|   |                       | 4,076,983         | 3,565,504         | 3,209,228         |
| <b>Expenses excluding finance costs</b>           | 4(a),5,12(c),(e)      |                   |                   |                   |
| Governance  |                       | (343,694)         | (356,321)         | (479,517)         |
| General purpose funding                           |                       | (76,332)          | (85,240)          | (95,542)          |
| Law, order, public safety                         |                       | (66,912)          | (152,957)         | (155,559)         |
| Health  |                       | (80,167)          | (93,019)          | (113,300)         |
| Education and welfare                             |                       | (110,533)         | (88,677)          | (63,520)          |
| Housing   |                       | (156,237)         | (184,714)         | (178,759)         |
| Community amenities                               |                       | (249,083)         | (236,980)         | (264,577)         |
| Recreation and culture                            |                       | (991,834)         | (1,056,331)       | (1,181,681)       |
| Transport   |                       | (1,589,248)       | (1,826,013)       | (2,176,003)       |
| Economic services                                 |                       | (302,628)         | (313,699)         | (364,935)         |
| Other property and services                       |                       | (78,417)          | (164,880)         | 167,820           |
|   |                       | (4,045,085)       | (4,558,831)       | (4,905,573)       |
| <b>Finance costs</b>                              | ,7,6(a),12(d)         |                   |                   |                   |
| Education and welfare                             |                       | (1,136)           | (1,631)           | (2,500)           |
| Housing   |                       | (3,285)           | (4,699)           | (5,469)           |
| Recreation and culture                            |                       | (1,091)           | (1,565)           | (2,300)           |
| Transport   |                       | (2,774)           | (3,982)           | (5,550)           |
| Other property and services                       |                       | (2,400)           | (2,712)           | 0                 |
|   |                       | (10,686)          | (14,589)          | (15,819)          |
| <b>Subtotal</b>                                   |                       | 21,212            | (1,007,916)       | (1,712,164)       |
| Non-operating grants, subsidies and contributions | 10(b)                 | 2,990,490         | 1,682,717         | 1,725,016         |
| Profit on disposal of assets                      | 4(b)                  | 2,000             | 763               | 12,000            |
| (Loss) on disposal of assets                      | 4(b)                  | (23,100)          | 0                 | 0                 |
|   |                       | 2,969,390         | 1,683,480         | 1,737,016         |
| <b>Net result</b>                                 |                       | <b>2,990,602</b>  | <b>675,564</b>    | <b>24,852</b>     |
| <b>Other comprehensive income</b>                 |                       |                   |                   |                   |
| Changes on revaluation of non-current assets      |                       | 0                 | (116,394)         | 0                 |
| <b>Total other comprehensive income</b>           |                       | <b>0</b>          | <b>(116,394)</b>  | <b>0</b>          |
| <b>Total comprehensive income</b>                 |                       | <b>2,990,602</b>  | <b>559,170</b>    | <b>24,852</b>     |

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

**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 safety.

**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 well being 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, road and footpaths, cleaning and lighting of streets, roads and footpaths, traffic signs and depot maintenance.

**ECONOMIC SERVICES**

To help promote the Shire and improve its economic wellbeing.

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

**OTHER PROPERTY AND SERVICES**

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

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

**SHIRE OF MINGENEW**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

| NOTE  | 2020/21<br>Budget  | 2019/20<br>Actual  | 2019/20<br>Budget  |
|---|--------------------|--------------------|--------------------|
|   | \$                 | \$                 | \$                 |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                     |                    |                    |                    |
| <b>Receipts</b>   |                    |                    |                    |
| Rates   | 1,975,991          | 1,867,793          | 1,888,633          |
| Operating grants, subsidies and contributions                                   | 1,330,300          | 760,450            | 416,677            |
| Fees and charges  | 239,292            | 246,994            | 263,343            |
| Interest earnings   | 24,381             | 33,092             | 55,110             |
| Goods and services tax  | 0                  | 97,458             | 80,000             |
| Other revenue   | 531,219            | 635,935            | 603,800            |
|   | <b>4,101,183</b>   | <b>3,641,722</b>   | <b>3,307,563</b>   |
| <b>Payments</b>   |                    |                    |                    |
| Employee costs  | (1,076,488)        | (1,177,002)        | (1,183,481)        |
| Materials and contracts   | (709,298)          | (1,854,457)        | (1,209,620)        |
| Utility charges   | (93,002)           | (110,991)          | (124,697)          |
| Interest expenses   | (10,686)           | (14,589)           | (16,319)           |
| Insurance expenses  | (120,997)          | (121,694)          | (121,123)          |
| Other expenditure   | (584,575)          | (587,169)          | (637,652)          |
|   | <b>(2,595,046)</b> | <b>(3,865,902)</b> | <b>(3,292,892)</b> |
| <b>Net cash provided by (used in) operating activities</b>                      | <b>3</b>           | <b>1,506,137</b>   | <b>(224,180)</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                     |                    |                    |                    |
| Payments for financial assets at fair values through other comprehensive income | 0                  | (116,394)          | 0                  |
| Payments for purchase of property, plant & equipment                            | 4(a)               | (940,000)          | (74,010)           |
| Payments for construction of infrastructure                                     | 4(a)               | (3,975,677)        | (2,500,957)        |
| Non-operating grants, subsidies and contributions                               |                    | 2,990,490          | 1,862,319          |
| Land held for resale and lease recognition                                      |                    | 0                  | 11,939             |
| Proceeds from sale of plant and equipment                                       | 4(b)               | 35,000             | 25,818             |
| <b>Net cash provided by (used in) investing activities</b>                      |                    | <b>(1,890,187)</b> | <b>(791,285)</b>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                     |                    |                    |                    |
| Repayment of borrowings   | 6(a)               | (161,995)          | (158,165)          |
| Principal elements of lease payments  |                    | (9,669)            | 20,718             |
| <b>Net cash provided by (used in) financing activities</b>                      |                    | <b>(171,664)</b>   | <b>(137,447)</b>   |
| <b>Net increase (decrease) in cash held</b>                                     |                    | <b>(555,713)</b>   | <b>(1,152,912)</b> |
| Cash at beginning of year   |                    | 1,088,447          | 1,508,858          |
| <b>Cash and cash equivalents at the end of the year</b>                         | <b>3</b>           | <b>532,734</b>     | <b>355,946</b>     |
|   |                    | <b>355,078</b>     | <b>355,078</b>     |

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

**SHIRE OF MINGENEW**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

| NOTE   | 2020/21<br>Budget  | 2019/20<br>Actual | 2019/20<br>Budget |
|--|--------------------|-------------------|-------------------|
|  | \$                 | \$                | \$                |
| <b>OPERATING ACTIVITIES</b>  |                    |                   |                   |
| <b>Net current assets at start of financial year - surplus/(deficit)</b> | 568,521            | 1,196,056         | 1,206,733         |
|  | 568,521            | 1,196,056         | 1,206,733         |
| <b>Revenue from operating activities (excluding rates)</b>               |                    |                   |                   |
| Governance   | 13,399             | 14,029            | 10,979            |
| General purpose funding  | 1,182,941          | 691,488           | 353,910           |
| Law, order, public safety  | 23,750             | 21,041            | 23,618            |
| Health   | 150                | 144               | 370               |
| Education and welfare  | 400                | 565               | 1,756             |
| Housing  | 90,440             | 109,289           | 101,035           |
| Community amenities  | 89,650             | 72,900            | 77,887            |
| Recreation and culture   | 28,780             | 38,001            | 38,275            |
| Transport  | 594,400            | 593,914           | 652,500           |
| Economic services  | 18,582             | 25,286            | 18,945            |
| Other property and services  | 60,500             | 114,307           | 57,320            |
|  | 2,102,992          | 1,680,964         | 1,336,595         |
| <b>Expenditure from operating activities</b>                             |                    |                   |                   |
| Governance   | (343,694)          | (356,321)         | (479,517)         |
| General purpose funding  | (76,332)           | (85,240)          | (95,542)          |
| Law, order, public safety  | (66,912)           | (152,957)         | (155,559)         |
| Health   | (80,167)           | (93,019)          | (113,300)         |
| Education and welfare  | (111,669)          | (90,308)          | (66,020)          |
| Housing  | (159,522)          | (189,413)         | (184,228)         |
| Community amenities  | (249,083)          | (236,980)         | (264,577)         |
| Recreation and culture   | (992,925)          | (1,057,896)       | (1,183,981)       |
| Transport  | (1,615,122)        | (1,829,995)       | (2,181,553)       |
| Economic services  | (302,628)          | (313,699)         | (364,935)         |
| Other property and services  | (80,817)           | (167,592)         | 167,816           |
|  | (4,078,871)        | (4,573,420)       | (4,921,396)       |
| Non-cash amounts excluded from operating activities                      | 2 (a)(i) 1,527,770 | 1,522,734         | 1,838,261         |
| <b>Amount attributable to operating activities</b>                       | 120,412            | (173,666)         | (539,807)         |
| <b>INVESTING ACTIVITIES</b>  |                    |                   |                   |
| Non-operating grants, subsidies and contributions                        | 10(b) 2,990,490    | 1,682,717         | 1,725,016         |
| Purchase property, plant and equipment                                   | 4(a) (940,000)     | (74,010)          | (154,000)         |
| Purchase and construction of infrastructure                              | 4(a) (3,975,677)   | (2,500,957)       | (2,783,405)       |
| Proceeds from disposal of assets   | 4(b) 35,000        | 25,818            | 43,000            |
| <b>Amount attributable to investing activities</b>                       | (1,890,187)        | (866,432)         | (1,169,389)       |
| <b>FINANCING ACTIVITIES</b>  |                    |                   |                   |
| Repayment of borrowings  | 6(a) (161,995)     | (158,165)         | (158,164)         |
| Transfers to cash backed reserves (restricted assets)                    | 8(a) (44,221)      | (121,521)         | (52,273)          |
| Transfers from cash backed reserves (restricted assets)                  | 8(a) 0             | 3,000             | 35,000            |
| <b>Amount attributable to financing activities</b>                       | (206,216)          | (276,686)         | (175,437)         |
| <b>Budgeted deficiency before general rates</b>                          | (1,975,990)        | (1,316,784)       | (1,884,633)       |
| <b>Estimated amount to be raised from general rates</b>                  | 1 1,975,991        | 1,885,305         | 1,884,633         |
| <b>Net current assets at end of financial year - surplus/(deficit)</b>   | 2 (a)(iii) 1       | 568,521           | 0                 |

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



**SHIRE OF MINGENEW**  
**INDEX OF NOTES TO THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**1. RATES AND SERVICE CHARGES**

**(a) Rating Information**

| <b>RATE TYPE</b>                                 | <b>Rate in</b> | <b>Number of properties</b> | <b>Rateable value</b> | <b>2020/21 Budgeted rate revenue</b> | <b>2020/21 Budgeted interim rates</b> | <b>2020/21 Budgeted back rates</b> | <b>2020/21 Budgeted total revenue</b> | <b>2019/20 Actual total revenue</b> | <b>2019/20 Budget total revenue</b> |
|--|----------------|-----------------------------|-----------------------|--------------------------------------|---------------------------------------|------------------------------------|---------------------------------------|-------------------------------------|-------------------------------------|
|  | \$             |                             | \$                    | \$                                   | \$                                    | \$                                 | \$                                    | \$                                  | \$                                  |
| <b>Differential general rate or general rate</b> |                |                             |                       |                                      |                                       |                                    |                                       |                                     |                                     |
| <b>Gross rental valuations</b>                   |                |                             |                       |                                      |                                       |                                    |                                       |                                     |                                     |
| GRV - Mingenew                                   | 0.15028        | 129                         | 1,144,624             | 172,014                              | 750                                   |                                    | 172,764                               | 169,508                             | 168,423                             |
| GRV - Yandanooka                                 | 0.15028        | 2                           | 13,884                | 2,086                                |                                       |                                    | 2,086                                 | 2,086                               | 2,086                               |
| GRV - Commercial                                 | 0.15028        | 14                          | 346,632               | 52,092                               |                                       |                                    | 52,092                                | 52,090                              | 52,090                              |
| GRV - Industrial                                 | 0.15028        | 3                           | 12,480                | 1,875                                |                                       |                                    | 1,875                                 | 1,875                               | 1,875                               |
| <b>Unimproved valuations</b>                     |                |                             |                       |                                      |                                       |                                    |                                       |                                     |                                     |
| UV - Rural & Mining                              | 0.01292        | 112                         | 125,918,500           | 1,626,867                            |                                       |                                    | 1,626,867                             | 1,534,199                           | 1,534,199                           |
| UV - Mining                                      | 0.01292        | 0                           | 0                     | 0                                    |                                       |                                    | 0                                     | 0                                   | 0                                   |
| <b>Sub-Totals</b>                                |                | 260                         | 127,436,120           | 1,854,934                            | 750                                   | 0                                  | 1,855,684                             | 1,759,758                           | 1,758,673                           |
|  | <b>Minimum</b> |                             |                       |                                      |                                       |                                    |                                       |                                     |                                     |
| <b>Minimum payment</b>                           |                |                             |                       |                                      |                                       |                                    |                                       |                                     |                                     |
|  | \$             |                             |                       |                                      |                                       |                                    |                                       |                                     |                                     |
| <b>Gross rental valuations</b>                   |                |                             |                       |                                      |                                       |                                    |                                       |                                     |                                     |
| GRV - Mingenew                                   | 707            | 59                          |                       | 41,713                               |                                       |                                    | 41,713                                | 47,369                              | 47,369                              |
| GRV - Yandanooka                                 | 707            | 0                           |                       | 0                                    |                                       |                                    | 0                                     | 0                                   | 0                                   |
| GRV - Commercial                                 | 707            | 9                           |                       | 6,363                                |                                       |                                    | 6,363                                 | 6,363                               | 6,363                               |
| GRV - Industrial                                 | 707            | 3                           |                       | 2,121                                |                                       |                                    | 2,121                                 | 2,121                               | 2,121                               |
| <b>Unimproved valuations</b>                     |                |                             |                       |                                      |                                       |                                    |                                       |                                     |                                     |
| UV - Rural & Mining                              | 1,061          | 23                          |                       | 24,403                               |                                       |                                    | 24,403                                | 23,331                              | 23,331                              |
| UV - Mining                                      | 1,061          | 8                           |                       | 8,488                                |                                       |                                    | 8,488                                 | 9,142                               | 9,545                               |
| <b>Sub-Totals</b>                                |                | 102                         | 0                     | 83,088                               | 0                                     | 0                                  | 83,088                                | 88,326                              | 88,729                              |
|  |                | 362                         | 127,436,120           | 1,938,022                            | 750                                   | 0                                  | 1,938,772                             | 1,848,084                           | 1,847,402                           |
| Discounts (Refer note 1(e))                      |                |                             |                       |                                      |                                       |                                    | (1,045)                               | (1,043)                             | (1,035)                             |
| <b>Total amount raised from general rates</b>    |                |                             |                       |                                      |                                       |                                    | 1,937,727                             | 1,847,041                           | 1,846,367                           |
| Ex-gratia rates                                  |                |                             |                       |                                      |                                       |                                    | 38,264                                | 38,264                              | 38,266                              |
| <b>Total rates</b>                               |                |                             |                       |                                      |                                       |                                    | 1,975,991                             | 1,885,305                           | 1,884,633                           |

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

## 1. 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.

| Instalment options  | Date due   | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---------------------|------------|------------------------------|-------------------------------|-----------------------------|
|                     |            | \$                           | %                             | %                           |
| <b>Option one</b>   |            |                              |                               |                             |
| Payment in full     | 4/09/2020  | 0                            | 0.0%                          | 5.5%                        |
| <b>Option two</b>   |            |                              |                               |                             |
| 1st Instalment      | 4/09/2020  | 0                            | 5.5%                          | 5.5%                        |
| 2nd Instalment      | 6/11/2020  | 15                           | 5.5%                          | 5.5%                        |
| <b>Option three</b> |            |                              |                               |                             |
| 1st Instalment      | 4/09/2020  | 15                           | 5.5%                          | 5.5%                        |
| 2nd Instalment      | 6/11/2020  | 15                           | 5.5%                          | 5.5%                        |
| 3rd Instalment      | 15/01/2021 | 15                           | 5.5%                          | 5.5%                        |
| 4th Instalment      | 19/03/2021 | 15                           | 5.5%                          | 5.5%                        |

|   | 2020/21 Budget revenue | 2019/20 Actual revenue | 2019/20 Budget revenue |
|---|------------------------|------------------------|------------------------|
|   | \$                     | \$                     | \$                     |
| Instalment plan admin charge revenue            | 2,800                  | 2,748                  | 3,000                  |
| Unpaid rates and service charge interest earned | 5,000                  | 11,308                 | 15,000                 |
|   | 7,800                  | 14,056                 | 18,000                 |

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

| Rate or fee to which discount is granted | Discount % | Discount (\$) | 2020/21 Budget | 2019/20 Actual | 2019/20 Budget | Circumstances in which discount is granted       |
|--|------------|---------------|----------------|----------------|----------------|--|
|  |            |               | \$             | \$             | \$             |  |
| Yandanooka Townsite                      | 50.0%      | 1,035         | 1,045          | 1,043          | 1,035          | Recognise the reduced level of service provided. |
|  |            |               | 1,045          | 1,043          | 1,035          |  |

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

## 2 (a). NET CURRENT ASSETS

### 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.

### (i) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

#### Adjustments to operating activities

|  | Note | 2020/21<br>Budget<br>30 June 2021 | 2019/20<br>Actual<br>30 June 2020 | 2019/20<br>Budget<br>30 June 2020 |
|--|------|-----------------------------------|-----------------------------------|-----------------------------------|
|  |      | \$                                | \$                                | \$                                |
| Less: Profit on asset disposals  | 4(b) | (2,000)                           | (763)                             | (12,000)                          |
| Less: Movement in employee liabilities associated with restricted cash |      | 0                                 | 170                               |                                   |
| Add: Loss on disposal of assets  | 4(b) | 23,100                            | 0                                 | 0                                 |
| Add: Movement in lease liabilities (non-current)                       |      |                                   | 14,859                            |                                   |
| Add: Depreciation on assets  | 5    | 1,506,670                         | 1,508,468                         | 1,850,261                         |
| <b>Non cash amounts excluded from operating activities</b>             |      | <b>1,527,770</b>                  | <b>1,522,734</b>                  | <b>1,838,261</b>                  |

### (ii) 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 Rate Setting Statement.

#### Adjustments to net current assets

|  |   |                  |                 |                 |
|--|---|------------------|-----------------|-----------------|
| Less: Cash - restricted reserves                                       | 3 | (471,232)        | (427,011)       | (325,764)       |
| Less: Current assets not expected to be received at end of year        |   |                  |                 |                 |
| - Land held for resale   |   | 0                | 0               | (40,394)        |
| Add: Current liabilities not expected to be cleared at end of year     |   |                  |                 |                 |
| - Current portion of borrowings  |   | 165,920          | 161,997         | 161,997         |
| - Current portion of contract liability held in reserve                |   | 24,200           | 0               | 0               |
| - Current portion of lease liabilities                                 |   | 9,162            | 29,060          | 0               |
| - Employee benefit provisions  |   | 116,130          | 136,130         | 68,566          |
| Add: Movement in provisions between current and non-current provisions |   |                  |                 | 67,393          |
| <b>Total adjustments to net current assets</b>                         |   | <b>(155,820)</b> | <b>(99,824)</b> | <b>(68,202)</b> |

2 (a). NET CURRENT ASSETS (CONTINUED)

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

|  | 2020/21<br>Budget<br>30 June 2021 | 2019/20<br>Actual<br>30 June 2020 | 2019/20<br>Budget<br>30 June 2020 |
|--|-----------------------------------|-----------------------------------|-----------------------------------|
| Note   | \$                                | \$                                | \$                                |
| <b>(iii) Composition of estimated net current assets</b> |                                   |                                   |                                   |
| <b>Current assets</b>                                    |                                   |                                   |                                   |
| Cash and cash equivalents- unrestricted                  | 61,501                            | 637,236                           | 29,314                            |
| Cash and cash equivalents - restricted                   |                                   |                                   |                                   |
| Cash backed reserves                                     | 471,232                           | 427,011                           | 325,764                           |
| Unspent grants, subsidies and contributions              | 0                                 | 24,200                            | 0                                 |
| Receivables  | 67,395                            | 42,196                            | 57,100                            |
| Inventories  | 0                                 | 0                                 | 40,394                            |
|  | 600,128                           | 1,130,643                         | 452,572                           |
| <b>Less: current liabilities</b>                         |                                   |                                   |                                   |
| Trade and other payables                                 | (128,896)                         | (154,841)                         | (153,806)                         |
| Contract liabilities                                     | (24,200)                          | 0                                 | 0                                 |
| Lease liabilities  | (9,162)                           | (9,331)                           | 0                                 |
| Long term borrowings                                     | (165,919)                         | (161,996)                         | (161,997)                         |
| Provisions   | (116,130)                         | (136,130)                         | (68,567)                          |
|  | (444,307)                         | (462,298)                         | (384,370)                         |
| <b>Net current assets</b>                                | 155,821                           | 668,345                           | 68,202                            |
| <b>Less: Total adjustments to net current assets</b>     | (155,820)                         | (99,824)                          | (68,202)                          |
| <b>Closing funding surplus / (deficit)</b>               | 1                                 | 568,521                           | 0                                 |

## 2 (b). NET CURRENT ASSETS (CONTINUED)

### SIGNIFICANT ACCOUNTING POLICIES

#### CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire'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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire'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 of Mingenew becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

#### CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

#### PROVISIONS

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

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

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

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

#### 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.

#### TRADE AND OTHER RECEIVABLES

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

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

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

#### EMPLOYEE BENEFITS

##### Short-term employee benefits

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

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

#### LAND HELD FOR RESALE

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

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

### 3. 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  | 2020/21<br>Budget | 2019/20<br>Actual | 2019/20<br>Budget |
|---|-------------------|-------------------|-------------------|
|   | \$                | \$                | \$                |
| Cash at bank and on hand  | 61,500            | 661,435           | 29,314            |
| Term deposits   | 471,233           | 427,012           | 325,764           |
|   | <b>532,733</b>    | <b>1,088,447</b>  | <b>355,078</b>    |
| - Unrestricted cash and cash equivalents  | 61,501            | 637,236           | 29,314            |
| - Restricted cash and cash equivalents  | 471,232           | 451,211           | 325,764           |
|   | <b>532,733</b>    | <b>1,088,447</b>  | <b>355,078</b>    |
| The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents: |                   |                   |                   |
| Building and Land Reserve - Accumulation  | 30,321            | 30,035            | 68,566            |
| Plant Reserve - Accumulation  | 194,704           | 153,439           | 82,266            |
| Recreation Reserve - Accumulation   | 3,106             | 3,068             | 12,960            |
| Employee Entitlement Reserve - Accumulation   | 68,378            | 67,534            | 67,794            |
| Aged Persons Units Reserve - Accumulation   | 12,828            | 12,670            | 12,944            |
| Environmental Reserve - Accumulation  | 19,562            | 19,444            | 9,605             |
| Land Development Reserve - Accumulation   | 5,796             | 5,724             | 5,751             |
| TRC/PO/NAB Building Reserve - Accumulation  | 22,173            | 22,023            | 12,188            |
| Insurance Reserve - Accumulation  | 23,127            | 22,842            | 43,271            |
| Economic Development & Marketing Reserve - Accumulation   | 10,234            | 10,232            | 10,419            |
| Covid-19 Emergency Reserve - Accumulation   | 81,003            | 80,000            | 0                 |
| Unspent grants, subsidies and contributions   | 0                 | 24,200            |                   |
|   | <b>471,232</b>    | <b>451,211</b>    | <b>325,764</b>    |
| <b>Reconciliation of net cash provided by operating activities to net result</b>  |                   |                   |                   |
| <b>Net result</b>   | <b>2,990,602</b>  | <b>675,564</b>    | <b>24,852</b>     |
| Depreciation  | 5 1,506,670       | 1,508,468         | 1,850,261         |
| (Profit)/loss on sale of asset  | 4(b) 21,100       | (763)             | (12,000)          |
| (Increase)/decrease in receivables  | 0                 | 255,816           | 277,937           |
| (Increase)/decrease in prepayments  | 0                 | 18,937            | 0                 |
| (Increase)/decrease in inventories  | 0                 | (657,103)         | 0                 |
| Increase/(decrease) in payables   | (25,945)          | (171,333)         | (154,368)         |
| Increase/(decrease) in contract liabilities   | 24,200            | 0                 | 0                 |
| Increase/(decrease) in employee provisions  | (20,000)          | 8,553             | (67,393)          |
| Non-operating grants, subsidies and contributions   | (2,990,490)       | (1,862,319)       | (1,904,618)       |
| <b>Net cash from operating activities</b>   | <b>1,506,137</b>  | <b>(224,180)</b>  | <b>14,671</b>     |

#### SIGNIFICANT 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 2 - 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 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

| Asset class                          | Reporting program |                          |               |                        |                           |                  |                      |                                   | 2020/21<br>Budget total | 2019/20<br>Actual total | 2019/20<br>Budget total |
|--------------------------------------|-------------------|--------------------------|---------------|------------------------|---------------------------|------------------|----------------------|-----------------------------------|-------------------------|-------------------------|-------------------------|
|                                      | Governance        | Education<br>and welfare | Housing       | Community<br>amenities | Recreation<br>and culture | Transport        | Economic<br>services | Other<br>property and<br>services |                         |                         |                         |
|                                      | \$                | \$                       | \$            | \$                     | \$                        | \$               | \$                   | \$                                | \$                      | \$                      |                         |
| <i>Property, Plant and Equipment</i> |                   |                          |               |                        |                           |                  |                      |                                   |                         |                         |                         |
| Buildings                            | 13,000            | 157,000                  | 52,500        | 0                      | 292,500                   | 25,000           | 40,000               | 20,000                            | 600,000                 | 0                       | 0                       |
| Buildings - non specialised          | 0                 | 0                        | 0             | 0                      | 0                         | 0                | 0                    | 0                                 | 0                       | 0                       | 20,000                  |
| Plant and equipment                  | 0                 | 0                        | 0             | 0                      | 0                         | 340,000          | 0                    | 0                                 | 340,000                 | 74,010                  | 134,000                 |
|                                      | 13,000            | 157,000                  | 52,500        | 0                      | 292,500                   | 365,000          | 40,000               | 20,000                            | 940,000                 | 74,010                  | 154,000                 |
| <i>Infrastructure</i>                |                   |                          |               |                        |                           |                  |                      |                                   |                         |                         |                         |
| Infrastructure - roads               | 0                 | 0                        | 0             | 0                      | 0                         | 1,406,773        | 0                    | 0                                 | 1,406,773               | 2,499,583               | 2,588,605               |
| Infrastructure - drainage            | 0                 | 0                        | 0             | 0                      | 0                         | 0                | 0                    | 0                                 | 0                       | 0                       | 0                       |
| Infrastructure - bridges             | 0                 | 0                        | 0             | 0                      | 0                         | 2,266,404        | 0                    | 0                                 | 2,266,404               | 0                       | 147,000                 |
| Infrastructure - footpaths           | 0                 | 0                        | 0             | 0                      | 0                         | 0                | 25,500               | 0                                 | 25,500                  | 0                       | 0                       |
| Infrastructure - parks & ovals       | 0                 | 0                        | 0             | 0                      | 232,000                   | 0                | 0                    | 0                                 | 232,000                 | 0                       | 0                       |
| Infrastructure - other               | 0                 | 0                        | 0             | 30,000                 | 0                         | 0                | 15,000               | 0                                 | 45,000                  | 1,374                   | 47,800                  |
|                                      | 0                 | 0                        | 0             | 30,000                 | 232,000                   | 3,673,177        | 40,500               | 0                                 | 3,975,677               | 2,500,957               | 2,783,405               |
| <b>Total acquisitions</b>            | <b>13,000</b>     | <b>157,000</b>           | <b>52,500</b> | <b>30,000</b>          | <b>524,500</b>            | <b>4,038,177</b> | <b>80,500</b>        | <b>20,000</b>                     | <b>4,915,677</b>        | <b>2,574,967</b>        | <b>2,937,405</b>        |

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

**SIGNIFICANT 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 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

|                                      | 2020/21<br>Budget<br>Net Book<br>Value | 2020/21<br>Budget<br>Sale<br>Proceeds | 2020/21<br>Budget<br>Profit | 2020/21<br>Budget<br>Loss | 2019/20<br>Actual<br>Net Book<br>Value | 2019/20<br>Actual<br>Sale<br>Proceeds | 2019/20<br>Actual<br>Profit | 2019/20<br>Actual<br>Loss | 2019/20<br>Budget<br>Net Book<br>Value | 2019/20<br>Budget<br>Sale<br>Proceeds | 2019/20<br>Budget<br>Profit | 2019/20<br>Budget<br>Loss |
|--------------------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|
|                                      | \$                                     | \$                                    | \$                          | \$                        | \$                                     | \$                                    | \$                          | \$                        | \$                                     | \$                                    | \$                          | \$                        |
| <b>By Program</b>                    |  |                                       |                             |                           |  |                                       |                             |                           |  |                                       |                             |                           |
| Governance                           |  | 0                                     | 0                           | 0                         | 19,513                                 | 19,513                                | 0                           | 0                         | 21,000                                 | 21,000                                | 0                           | 0                         |
| Recreation and culture               |  | 0                                     | 0                           | 0                         | 3,542                                  | 4,000                                 | 458                         | 0                         |  | 0                                     | 0                           | 0                         |
| Transport                            | 56,100                                 | 35,000                                | 2,000                       | (23,100)                  |  | 0                                     | 0                           | 0                         | 10,000                                 | 20,000                                | 10,000                      | 0                         |
| Other property and services          |  | 0                                     | 0                           | 0                         | 2,000                                  | 2,305                                 | 305                         | 0                         |  | 2,000                                 | 2,000                       | 0                         |
|                                      | 56,100                                 | 35,000                                | 2,000                       | (23,100)                  | 25,055                                 | 25,818                                | 763                         | 0                         | 31,000                                 | 43,000                                | 12,000                      | 0                         |
| <b>By Class</b>                      |  |                                       |                             |                           |  |                                       |                             |                           |  |                                       |                             |                           |
| <i>Property, Plant and Equipment</i> |  |                                       |                             |                           |  |                                       |                             |                           |  |                                       |                             |                           |
| Plant and equipment                  | 56,100                                 | 35,000                                | 2,000                       | (23,100)                  | 25,055                                 | 25,818                                | 763                         | 0                         | 31,000                                 | 43,000                                | 12,000                      | 0                         |
|                                      | 56,100                                 | 35,000                                | 2,000                       | (23,100)                  | 25,055                                 | 25,818                                | 763                         | 0                         | 31,000                                 | 43,000                                | 12,000                      | 0                         |

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

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**5. ASSET DEPRECIATION**

**By Program**

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

| <b>2020/21<br/>Budget</b> | <b>2019/20<br/>Actual</b> | <b>2019/20<br/>Budget</b> |
|---------------------------|---------------------------|---------------------------|
| \$                        | \$                        | \$                        |
| 2,299                     | 35,898                    | 47,403                    |
| 21,412                    | 21,424                    | 21,759                    |
| 71,863                    | 72,756                    | 84,446                    |
| 7,826                     | 8,861                     | 11,601                    |
| 407,116                   | 410,004                   | 394,671                   |
| 581,545                   | 580,890                   | 912,954                   |
| 59,047                    | 58,073                    | 61,661                    |
| 355,562                   | 320,563                   | 315,766                   |
| <b>1,506,670</b>          | <b>1,508,468</b>          | <b>1,850,261</b>          |
|                           | (40,917)                  |                           |
| 552,000                   | 593,300                   | 572,212                   |
| 10,000                    | 10,123                    | 15,000                    |
| 192,000                   | 191,380                   | 190,923                   |
| 45,000                    | 45,100                    | 47,403                    |
| 445,000                   | 445,836                   | 700,000                   |
| 2,000                     | 1,728                     | 2,615                     |
| 75,000                    | 75,138                    | 136,245                   |
| 6,500                     | 6,436                     | 17,791                    |
| 10,500                    | 10,426                    | 16,000                    |
| 160,000                   | 160,846                   | 143,000                   |
| 8,670                     | 9,072                     | 9,072                     |
| <b>1,506,670</b>          | <b>1,508,468</b>          | <b>1,850,261</b>          |

**By Class**

|                                   |
|-----------------------------------|
| Buildings                         |
| Buildings - non specialised       |
| Furniture and equipment           |
| Plant and equipment               |
| Bushfire Equipment                |
| Infrastructure - roads            |
| Infrastructure - drainage         |
| Infrastructure - bridges          |
| Infrastructure - footpaths        |
| Infrastructure - other            |
| Infrastructure - Recreation Areas |
| Infrastructure - Airfields        |

**SIGNIFICANT 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                         | 30 to 50 years  |
| Buildings - non specialised       | 30 to 50 years  |
| Furniture and equipment           | 4 to 10 years   |
| Plant and equipment               | 5 to 15 years   |
| Bushfire Equipment                | 5 to 15 years   |
| Infrastructure - roads            | 15 to 20 years  |
| Infrastructure - drainage         | 50 years        |
| Infrastructure - bridges          | 50 years        |
| Infrastructure - footpaths        | 20 years        |
| Infrastructure - other            | 5 to 50 years   |
| Infrastructure - Recreation Areas | 10 to 100 years |
| Infrastructure - Airfields        | 50 years        |

**AMORTISATION**

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

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 2021**

**6. INFORMATION ON 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      | 2020/21 | 2020/21   | Budget      | 2020/21   | Actual      | 2019/20 | 2019/20   | Actual      | 2019/20    | Budget      | 2019/20   | 2019/20   | Budget      | 2019/20    |
|-------------------------------|-------------|-------------|---------------|-------------|---------|-----------|-------------|-----------|-------------|---------|-----------|-------------|------------|-------------|-----------|-----------|-------------|------------|
|                               |             |             |               | Principal   | Budget  | Budget    | Principal   | Principal |             | Actual  | Actual    | Actual      | Actual     |             | Principal | Budget    | Budget      | Budget     |
|                               |             |             |               | 1 July 2020 | New     | Principal | outstanding | Budget    | 1 July 2019 | New     | Principal | outstanding | Repayments | 1 July 2019 | New       | Principal | outstanding | Repayments |
|                               |             |             |               | \$          | \$      | \$        | \$          | \$        | \$          | \$      | \$        | \$          | \$         | \$          | \$        | \$        | \$          | \$         |
| <b>Education and welfare</b>  |             |             |               |             |         |           |             |           |             |         |           |             |            |             |           |           |             |            |
| Senior Citizen Building       | 137         | WATC        | 2.4%          | 44,960      | 0       | 22,210    | 67,170      | 1,136     | 66,645      | 0       | 21,685    | 44,960      | 1,631      | 66,645      | 0         | 21,685    | 44,960      | 2,500      |
| <b>Housing</b>                |             |             |               |             |         |           |             |           |             |         |           |             |            |             |           |           |             |            |
| King St - triplex             | 133         | WATC        | 2.4%          | 28,647      | 0       | 14,151    | 42,799      | 724       | 42,464      | 0       | 13,817    | 28,647      | 1,039      | 42,464      | 0         | 13,817    | 28,647      | 1,157      |
| Phillip St - house            | 134         | WATC        | 2.4%          | 21,823      | 0       | 10,780    | 32,603      | 551       | 32,348      | 0       | 10,525    | 21,823      | 792        | 32,348      | 0         | 10,525    | 21,823      | 1,100      |
| Moore St - house              | 136         | WATC        | 2.4%          | 54,423      | 0       | 26,884    | 81,307      | 1,375     | 80,671      | 0       | 26,248    | 54,423      | 1,974      | 80,671      | 0         | 26,248    | 54,423      | 2,198      |
| Field St - house              | 142         | WATC        | 2.4%          | 25,107      | 0       | 12,415    | 37,522      | 635       | 37,228      | 0       | 12,121    | 25,107      | 895        | 37,228      | 0         | 12,121    | 25,107      | 1,014      |
| <b>Recreation and culture</b> |             |             |               |             |         |           |             |           |             |         |           |             |            |             |           |           |             |            |
| Pavillion fitout              | 138         | WATC        | 2.4%          | 43,163      | 0       | 21,321    | 64,484      | 1,091     | 63,980      | 0       | 20,817    | 43,163      | 1,565      | 63,980      | 0         | 20,817    | 43,163      | 2,300      |
| <b>Transport</b>              |             |             |               |             |         |           |             |           |             |         |           |             |            |             |           |           |             |            |
| Roller                        | 139         | WATC        | 2.4%          | 10,580      | 0       | 5,227     | 15,807      | 267       | 15,683      | 0       | 5,103     | 10,580      | 384        | 15,683      | 0         | 5,103     | 10,580      | 550        |
| Grader                        | 141         | WATC        | 2.4%          | 36,738      | 0       | 18,148    | 54,886      | 928       | 54,457      | 0       | 17,719    | 36,738      | 1,332      | 54,457      | 0         | 17,719    | 36,738      | 1,800      |
| Side tipper                   | 144         | WATC        | 2.4%          | 25,132      | 0       | 12,415    | 37,547      | 635       | 37,253      | 0       | 12,121    | 25,132      | 912        | 37,253      | 0         | 12,121    | 25,132      | 1,200      |
| Drum roller                   | 145         | WATC        | 2.4%          | 37,338      | 0       | 18,444    | 55,782      | 943       | 55,346      | 0       | 18,008    | 37,338      | 1,354      | 55,346      | 0         | 18,008    | 37,338      | 2,000      |
|                               |             |             |               | 327,910     | 0       | 161,995   | 489,905     | 8,286     | 486,075     | 0       | 158,165   | 327,910     | 11,877     | 486,075     | 0         | 158,164   | 327,911     | 15,819     |
|                               |             |             |               | 327,910     | 0       | 161,995   | 489,905     | 8,286     | 486,075     | 0       | 158,165   | 327,910     | 11,877     | 486,075     | 0         | 158,164   | 327,911     | 15,819     |

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2020/21**

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

**(d) Credit Facilities**

|   | <b>2020/21<br/>Budget</b> | <b>2019/20<br/>Actual</b> | <b>2019/20<br/>Budget</b> |
|---|---------------------------|---------------------------|---------------------------|
|   | \$                        | \$                        | \$                        |
| <b>Undrawn borrowing facilities<br/>credit standby arrangements</b> |                           |                           |                           |
| Bank overdraft limit  | 500,000                   | 500,000                   | 500,000                   |
| Bank overdraft at balance date                                      |                           |                           |                           |
| Credit card limit   | 14,500                    | 14,500                    | 14,500                    |
| Credit card balance at balance date                                 | 0                         | (1,396)                   | 0                         |
| <b>Total amount of credit unused</b>                                | <b>514,500</b>            | <b>513,104</b>            | <b>514,500</b>            |
| <b>Loan facilities</b>  |                           |                           |                           |
| Loan facilities in use at balance date                              | 489,905                   | 327,910                   | 327,911                   |

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

7. LEASE LIABILITIES

| Purpose                            | Lease Number | Institution    | Lease Interest Rate | Lease Term | Budget                      | 2020/21           | Budget                     | 2020/21                                  | Actual  | 2019/20                   | Actual                | Actual            | 2019/20                    | Budget  | 2019/20                                  | Budget                    | Budget                | 2019/20           | 2019/20                    |
|------------------------------------|--------------|----------------|---------------------|------------|-----------------------------|-------------------|----------------------------|--|---------|---------------------------|-----------------------|-------------------|----------------------------|---------|--|---------------------------|-----------------------|-------------------|----------------------------|
|                                    |              |                |                     |            | Lease Principal 1 July 2020 | Budget New Leases | Lease Principal Repayments | Lease Principal outstanding 30 June 2021 |         | Lease Interest Repayments | Principal 1 July 2019 | Actual New Leases | Lease Principal repayments |         | Lease Principal outstanding 30 June 2020 | Lease Interest repayments | Principal 1 July 2019 | Budget New Leases | Lease Principal repayments |
|                                    |              |                |                     |            | \$                          | \$                | \$                         | \$                                       | \$      | \$                        | \$                    | \$                | \$                         | \$      | \$                                       | \$                        | \$                    | \$                | \$                         |
| <b>Other property and services</b> |              |                |                     |            |                             |                   |                            |  |         |                           |                       |                   |                            |         |  |                           |                       |                   |                            |
| Photocopier                        |              | De Lage Landon | 8.2%                | 60m        | 10,072                      | 0                 | (3,123)                    | 6,949                                    | (1,200) | 13,051                    | 0                     | (2,979)           | 10,072                     | (1,014) | 13,051                                   | 0                         | 0                     | 13,051            | 0                          |
| Computer equipment                 |              | Finrent        | 12.8%               | 36m        | 10,546                      | 0                 | (6,208)                    | 4,338                                    | (1,200) | 16,010                    | 0                     | (5,464)           | 10,546                     | (1,698) | 16,010                                   | 0                         | 0                     | 16,010            | 0                          |
|                                    |              |                |                     |            | 20,618                      | 0                 | (9,331)                    | 11,287                                   | (2,400) | 29,061                    | 0                     | (8,443)           | 20,618                     | (2,712) | 29,061                                   | 0                         | 0                     | 29,061            | 0                          |

SIGNIFICANT 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.

SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

|   | 2020/21<br>Budget<br>Opening<br>Balance | 2020/21<br>2020/21<br>Budget<br>Transfer to | 2020/21<br>Budget<br>Transfer<br>(from) | 2020/21<br>Budget<br>Closing<br>Balance | 2019/20<br>Actual<br>Opening<br>Balance | 2019/20<br>2019/20<br>Actual<br>Transfer to | 2019/20<br>Actual<br>Transfer<br>(from) | 2019/20<br>Actual<br>Closing<br>Balance | 2019/20<br>Budget<br>Opening<br>Balance | 2019/20<br>2019/20<br>Budget<br>Transfer to | 2019/20<br>Budget<br>Transfer<br>(from) | 2019/20<br>Budget<br>Closing<br>Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
|   | \$                                      | \$  | \$                                      | \$                                      | \$                                      | \$  | \$                                      | \$                                      | \$                                      | \$  | \$                                      | \$                                      |
| (a) Building and Land Reserve - Accumulation                | 30,035                                  | 286   | 0                                       | 30,321                                  | 22,068                                  | 10,967                                      | (3,000)                                 | 30,035                                  | 62,066                                  | 11,500                                      | (5,000)                                 | 68,566                                  |
| (b) Plant Reserve - Accumulation                            | 153,439                                 | 41,265                                      | 0                                       | 194,704                                 | 45,977                                  | 107,462                                     | 0                                       | 153,439                                 | 45,978                                  | 36,288                                      | 0                                       | 82,266                                  |
| (c) Recreation Reserve - Accumulation                       | 3,068                                   | 38  | 0                                       | 3,106                                   | 2,900                                   | 168   | 0                                       | 3,068                                   | 12,900                                  | 60  | 0                                       | 12,960                                  |
| (d) Employee Entitlement Reserve - Accumulation             | 67,534                                  | 844   | 0                                       | 68,378                                  | 66,543                                  | 991   | 0                                       | 67,534                                  | 66,544                                  | 1,250                                       | 0                                       | 67,794                                  |
| (e) Aged Persons Units Reserve - Accumulation               | 12,670                                  | 158   | 0                                       | 12,828                                  | 12,445                                  | 225   | 0                                       | 12,670                                  | 12,444                                  | 500   | 0                                       | 12,944                                  |
| (f) Environmental Reserve - Accumulation                    | 19,444                                  | 118   | 0                                       | 19,562                                  | 19,154                                  | 290   | 0                                       | 19,444                                  | 19,155                                  | 450   | (10,000)                                | 9,605                                   |
| (g) Land Development Reserve - Accumulation                 | 5,724                                   | 72  | 0                                       | 5,796                                   | 5,626                                   | 98  | 0                                       | 5,724                                   | 5,626                                   | 125   | 0                                       | 5,751                                   |
| (h) TRC/PO/NAB Building Reserve - Accumulation              | 22,023                                  | 150   | 0                                       | 22,173                                  | 21,688                                  | 335   | 0                                       | 22,023                                  | 21,688                                  | 500   | (10,000)                                | 12,188                                  |
| (i) Insurance Reserve - Accumulation                        | 22,842                                  | 285   | 0                                       | 23,127                                  | 22,171                                  | 671   | 0                                       | 22,842                                  | 42,171                                  | 1,100                                       | 0                                       | 43,271                                  |
| (j) Economic Development & Marketing Reserve - Accumulation | 10,232                                  | 2   | 0                                       | 10,234                                  | 9,918                                   | 314   | 0                                       | 10,232                                  | 19,919                                  | 500   | (10,000)                                | 10,419                                  |
| (k) Covid-19 Emergency Reserve - Accumulation               | 80,000                                  | 1,003                                       | 0                                       | 81,003                                  | 80,000                                  | 0   | 0                                       | 80,000                                  | 0                                       | 0   | 0                                       | 0                                       |
|   | 427,011                                 | 44,221                                      | 0                                       | 471,232                                 | 308,490                                 | 121,521                                     | (3,000)                                 | 427,011                                 | 308,491                                 | 52,273                                      | (35,000)                                | 325,764                                 |

(b) Cash Backed Reserves - Purposes

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

| Reserve name  | Anticipated date of use | Purpose of the reserve   |
|---|-------------------------|--|
| (a) Building and Land Reserve - Accumulation                | Ongoing                 | For acquisition, construction and maintenance buildings and associated land  |
| (b) Plant Reserve - Accumulation                            | Ongoing                 | For purchase of plant and equipment  |
| (c) Recreation Reserve - Accumulation                       | Ongoing                 | For the improvement of sportsgrounds   |
| (d) Employee Entitlement Reserve - Accumulation             | Ongoing                 | To fund annual, sick and long service leave and accrued staff bonuses  |
| (e) Aged Persons Units Reserve - Accumulation               | Ongoing                 | For funding of future operating shortfalls of the aged person units in accordance with the Homeswest Joint Arrangement |
| (f) Environmental Reserve - Accumulation                    | Ongoing                 | For rehabilitation of sites such as gravel pits, refuse and contaminated sites   |
| (g) Land Development Reserve - Accumulation                 | Ongoing                 | For the acquisition, subdivision and development of land   |
| (h) TRC/PO/NAB Building Reserve - Accumulation              | Ongoing                 | For the maintenance of the buildings   |
| (i) Insurance Reserve - Accumulation                        | Ongoing                 | For the settlement of minor property expenses under \$5,000 that would otherwise be insurance claims                   |
| (j) Economic Development & Marketing Reserve - Accumulation | Ongoing                 | For economic development and marketing of the Shire of Mingenew  |
| (k) Covid-19 Emergency Reserve - Accumulation               | As needed               | For emergency relief to impacted staff and the hire or purchase of critical equipment                                  |

SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

|                             | 2020/21<br>Budget | 2019/20<br>Actual | 2019/20<br>Budget |
|-----------------------------|-------------------|-------------------|-------------------|
|                             | \$                | \$                | \$                |
| Governance                  | 0                 | 673               | 120               |
| General purpose funding     | 3,560             | 3,404             | 3,500             |
| Law, order, public safety   | 1,550             | 1,376             | 3,500             |
| Health                      | 150               | 144               | 370               |
| Education and welfare       | 400               | 446               | 756               |
| Housing                     | 90,240            | 98,461            | 93,235            |
| Community amenities         | 89,650            | 72,900            | 75,887            |
| Recreation and culture      | 28,260            | 34,058            | 34,375            |
| Transport                   | 0                 | 8,079             | 12,000            |
| Economic services           | 18,482            | 25,191            | 17,945            |
| Other property and services | 7,000             | 5,994             | 7,320             |
|                             | 239,292           | 250,726           | 249,008           |

10. GRANT REVENUE

|  | Unspent grants, subsidies and contributions liability |                             |  |                                    |                                      | Grants, subsidies and contributions revenue |                   |                   |
|--|---|-----------------------------|--|------------------------------------|--------------------------------------|---|-------------------|-------------------|
|  | Liability<br>1 July 2020                              | Increase<br>in<br>Liability | Liability<br>Reduction<br>(As revenue) | Total<br>Liability<br>30 June 2021 | Current<br>Liability<br>30 June 2021 | 2020/21<br>Budget                           | 2019/20<br>Actual | 2019/20<br>Budget |
| <b>By Program:</b>   | \$  | \$                          | \$                                     | \$                                 | \$                                   | \$  | \$                | \$                |
| <b>(a) Operating grants, subsidies and contributions</b>     |   |                             |  |                                    |                                      |   |                   |                   |
| General purpose funding                                      | 0   | 0                           | 0                                      | 0                                  | 0                                    | 1,155,000                                   | 655,139           | 295,550           |
| Law, order, public safety                                    | 0   | 0                           | 0                                      | 0                                  | 0                                    | 22,200                                      | 19,468            | 19,868            |
| Education and welfare  | 0   | 0                           | 0                                      | 0                                  | 0                                    | 0   | 0                 | 1,000             |
| Community amenities  | 0   | 0                           | 0                                      | 0                                  | 0                                    | 0   | 0                 | 2,000             |
| Transport  | 0   | 0                           | 0                                      | 0                                  | 0                                    | 80,400                                      | 80,843            | 80,500            |
| Other property and services                                  | 0   | 0                           | 0                                      | 0                                  | 0                                    | 48,500                                      | 5,000             | 0                 |
|  | 0   | 0                           | 0                                      | 0                                  | 0                                    | 1,306,100                                   | 760,450           | 398,918           |
| <b>(b) Non-operating grants, subsidies and contributions</b> |   |                             |  |                                    |                                      |   |                   |                   |
| Recreation and culture                                       | 24,200  | 0                           | (24,200)                               | 0                                  | 0                                    | 0   | 0                 | 0                 |
| Transport  | 0   | 0                           | 0                                      | 0                                  | 0                                    | 2,990,490                                   | 1,682,717         | 1,725,016         |
|  | 24,200  | 0                           | (24,200)                               | 0                                  | 0                                    | 2,990,490                                   | 1,682,717         | 1,725,016         |
| <b>Total</b>   | <b>24,200</b>   | <b>0</b>                    | <b>(24,200)</b>                        | <b>0</b>                           | <b>0</b>                             | <b>4,296,590</b>                            | <b>2,443,167</b>  | <b>2,123,934</b>  |

(c) Unspent grants, subsidies and contributions were restricted as follows:

|   | Budget<br>Closing<br>Balance<br>30 June 2021 | Actual<br>Balance<br>30 June 2020 |
|---|--|-----------------------------------|
| Unspent grants, subsidies and contributions | 0  | 24,200                            |
|   | 0  | 24,200                            |



**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**11. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

Recognition of revenue 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                  | Determination of transaction price  | Allocating transaction price                                    | Measuring obligations for returns                                   | Revenue recognition  |
|---|--|--------------------------------------|--|---|---|---|---|--|
| Rates   | General Rates  | Over time                            | Payment dates adopted by Council during the year                         | None  | Adopted by council annually   | When taxable event occurs                                       | Not applicable  | When rates notice is issued  |
| Specified area rates  | Rates charge for specific defined purpose  | Over time                            | Payment dates adopted by Council during the year                         | Refund in event monies are unspent          | Adopted by council annually   | When taxable event occurs                                       | Not applicable  | When rates notice is issued  |
| Service charges   | Charge for specific service  | Over time                            | Payment dates adopted by Council during the year                         | Refund in event monies are unspent          | Adopted by council annually   | When taxable event occurs                                       | Not applicable  | 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 | Set by mutual agreement with the customer                                   | Based on the progress of works to match performance obligations | Returns limited to repayment of transaction price of terms breached | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Grants, subsidies or contributions for the construction of non-financial assets | Construction or acquisition of recognisable non-financial assets to be controlled by the local government        | Over time                            | Fixed terms transfer of funds based on agreed milestones and reporting   | Contract obligation if project not complete | Set by mutual agreement with the customer                                   | Based on the progress of works to match performance obligations | Returns limited to repayment of transaction price of terms breached | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Grants with no contract commitments   | General appropriations and contributions with no reciprocal commitment   | No obligations                       | Not applicable   | Not applicable                              | Cash received   | On receipt of funds   | 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  | Set by State legislation or limited by legislation to the cost of provision | Based on timing of issue of the associated rights               | No refunds  | 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 annually fee                          | None  | Set by State legislation  | Apportioned equally across the inspection cycle                 | No refunds  | After inspection complete based on a 4 year cycle  |
| Other inspections   | Regulatory Food, Health and Safety   | Single point in time                 | Full payment prior to inspection   | None  | Set by State legislation or limited by legislation to the cost of provision | Applied fully on timing of inspection                           | Not applicable  | Revenue recognised after inspection event occurs   |
| Waste management collections  | Kerbside collection service  | Over time                            | Payment on an annual basis in advance                                    | None  | Adopted by council annually   | Apportioned equally across the collection period                | Not applicable  | Output method based on regular weekly and fortnightly period as proportionate to collection service                      |
| Waste management entry fees   | Waste treatment, recycling and disposal service at disposal sites  | Single point in time                 | Payment in advance at gate or on normal trading terms if credit provided | None  | Adopted by council annually   | Based on timing of entry to facility                            | Not applicable  | On entry to facility   |
| Airport landing charges   | Permission to use facilities and runway  | Single point in time                 | Monthly in arrears   | None  | Adopted by council annually   | Applied fully on timing of landing/take-off                     | Not applicable  | On landing/departure event   |
| Property hire and entry   | Use of halls and facilities  | Single point in time                 | In full in advance   | Refund if event cancelled within 7 days     | Adopted by council annually   | Based on timing of entry to facility                            | Returns limited to repayment of transaction price                   | On entry or at conclusion of hire  |
| Memberships   | Gym and pool membership  | Over time                            | Payment in full in advance   | Refund for unused portion on application    | Adopted by council annually   | Apportioned equally across the access period                    | Returns limited to repayment of transaction price                   | Output method Over 12 months matched to access right   |
| 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  | Adopted by council annually   | Applied fully based on timing of provision                      | Not applicable  | Output method based on provision of service or completion of works   |
| Sale of stock   | Aviation fuel, kiosk and visitor centre stock  | Single point in time                 | In full in advance, on 15 day credit                                     | Refund for faulty goods                     | Adopted by council annually, set by mutual agreement                        | Applied fully based on timing of provision                      | Returns limited to repayment of transaction price                   | Output method based on goods   |
| Commissions   | Commissions on licencing and ticket sales  | Over time                            | Payment in full on sale  | None  | Set by mutual agreement with the customer                                   | On receipt of funds   | Not applicable  | When assets are controlled   |
| Reimbursements  | Insurance claims   | Single point in time                 | Payment in arrears for claimable event                                   | None  | Set by mutual agreement with the customer                                   | When claim is agreed  | Not applicable  | When claim is agreed   |

## 12. OTHER INFORMATION

|   | 2020/21<br>Budget | 2019/20<br>Actual | 2019/20<br>Budget |
|---|-------------------|-------------------|-------------------|
|   | \$                | \$                | \$                |
| <b>The net result includes as revenues</b>  |                   |                   |                   |
| <b>(a) Interest earnings</b>  |                   |                   |                   |
| Investments   |                   |                   |                   |
| - Reserve funds   | 4,381             | 5,214             | 9,860             |
| - Other funds   | 15,000            | 16,086            | 30,000            |
| Late payment of fees and charges *  | 0                 | 485               | 250               |
| Other interest revenue (refer note 1b)  | 5,000             | 11,308            | 15,000            |
|   | 24,381            | 33,092            | 55,110            |
| * The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%. |                   |                   |                   |
| <b>(b) Other revenue</b>  |                   |                   |                   |
| Reimbursements and recoveries   | 531,219           | 635,932           | 621,559           |
|   | 531,219           | 635,932           | 621,559           |
| <b>The net result includes as expenses</b>  |                   |                   |                   |
| <b>(c) Auditors remuneration</b>  |                   |                   |                   |
| Audit services  | 25,000            | 25,859            | 22,000            |
|   | 25,000            | 25,859            | 22,000            |
| <b>(d) Interest expenses (finance costs)</b>  |                   |                   |                   |
| Borrowings (refer Note 6(a))  | (8,286)           | (11,877)          | (15,819)          |
| Interest expense on lease liabilities   | (2,400)           | (2,712)           | 0                 |
|   | (10,686)          | (14,589)          | (15,819)          |
| <b>(e) Elected members remuneration</b>   |                   |                   |                   |
| Meeting fees  | 30,000            | 28,967            | 28,968            |
| Mayor/President's allowance   | 7,600             | 7,348             | 7,348             |
| Deputy Mayor/President's allowance  | 1,900             | 1,836             | 1,836             |
| Travelling expenses   | 10,000            | 9,197             | 16,500            |
|   | 49,500            | 47,348            | 54,652            |

### 13. INTERESTS IN JOINT ARRANGEMENTS

In 1997/98, Council, in conjunction with Homewest, constructed 3x2 bedroom and 1x1 bedroom Aged Person Units in the Mingenew townsite. The terms of the Joint Arrangement provided for Council to contribute \$54,777 which equates to an equity of 15.34%. Council has subsequently capitalised expenditure on the units. The recalculated equity for Council is now 18.58%. The agreement requires the Shire to account for its share of the assets and related liabilities as well as the Shires share of all expenses and revenue relating to the arrangement. Fair value assessment of the property was undertaken in 2016/17 along with all other Council land and building assets. The amount shown below is 18.58% of the fair value of \$470,000. The initial term of the agreement is 25 years, expiring on 20 August 2022.

|                                | <b>2020/21<br/>Budget</b> | <b>2019/20<br/>Actual</b> | <b>2019/20<br/>Budget</b> |
|--------------------------------|---------------------------|---------------------------|---------------------------|
|                                | \$                        | \$                        | \$                        |
| <b>Non-current assets</b>      |                           |                           |                           |
| Land and Buildings             | 87,326                    | 87,326                    | 470,000                   |
| Less: accumulated depreciation | (10,933)                  | (8,200)                   | (44,133)                  |
|                                | <b>76,393</b>             | <b>79,126</b>             | <b>425,867</b>            |

#### SIGNIFICANT ACCOUNTING POLICIES

##### INTERESTS IN JOINT ARRANGEMENTS

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

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

## 14. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

### 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.

### CRITICAL ACCOUNTING ESTIMATES

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

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

### ROUNDING OFF FIGURES

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

### COMPARATIVE FIGURES

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

### BUDGET COMPARATIVE FIGURES

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

## Shire of Mingenew

### Capital & Project Expenditure for the 2020/21 financial year (Leased assets not included)

| GL                 | Job               |   | CAPITAL ACQUISITION  | MINOR ASSET | Restricted Cash | Restricted R4R | MUNI    | FAG     | MRWA DIRECT | DCP     | RRG     | SBS       | R2R     | BBRF    | LRCI    | Other     | TOTAL FUNDING |
|--------------------|-------------------|---|--|-------------|-----------------|----------------|---------|---------|-------------|---------|---------|-----------|---------|---------|---------|-----------|---------------|
| <b>Comment</b>     | <b>By Program</b> |   |  |             |                 |                |         |         |             |         |         |           |         |         |         |           |               |
|                    |                   | <b>Governance - 04</b>                    |  |             |                 |                |         |         |             |         |         |           |         |         |         |           |               |
| 4040110            | BC083             | Chamber upgrade - ceiling & lighting      | 13,000   |             |                 |                | 0       |         |             |         |         |           |         |         | 13,000  |           | 13,000        |
|                    |                   |   | 13,000   | 0           | 0               | 0              | 0       | 0       |             | 0       | 0       |           | 0       | 0       | 13,000  | 0         | 13,000        |
|                    |                   | <b>Education &amp; Welfare - 08</b>       |  |             |                 |                |         |         |             |         |         |           |         |         |         |           |               |
| 4080310            | BC076             | Childcare centre upgrade                  | 150,000  |             |                 |                | 0       |         |             | 150,000 |         |           |         |         |         |           | 150,000       |
| 4080310            | BC023             | Toy library - exterior works              | 7,000  |             |                 |                | 0       |         |             | 7,000   |         |           |         |         |         |           | 7,000         |
|                    |                   |   | 157,000  |             | 0               | 0              | 0       | 0       |             | 157,000 | 0       | 0         | 0       | 0       | 0       | 0         | 157,000       |
|                    |                   | <b>Housing - 09</b>                       |  |             |                 |                |         |         |             |         |         |           |         |         |         |           |               |
| Other              | 4090310           | BC033                                     | 33 Victoria St - renovation  |             |                 |                | 20,000  |         |             | 20,000  |         |           |         |         |         |           | 40,000        |
| Other              | 4090410           | BC121                                     | APU 1 bathroom renovations   |             |                 |                | 3,125   |         |             |         |         |           |         |         |         |           | 3,125         |
| Other              | 4090410           | BC122                                     | APU 2 bathroom renovations   |             |                 |                | 3,125   |         |             |         |         |           |         |         |         |           | 3,125         |
| Other              | 4090410           | BC123                                     | APU 3 bathroom renovations   |             |                 |                | 3,125   |         |             |         |         |           |         |         |         |           | 3,125         |
| Other              | 4090410           | BC124                                     | APU 4 bathroom renovations   |             |                 |                | 3,125   |         |             |         |         |           |         |         |         |           | 3,125         |
| Staff              | 2090186           | N/A                                       | 34 William St - flooring   |             | 5,000           |                | 5,000   |         |             |         |         |           |         |         |         |           | 5,000         |
| Other              | 2090386           | N/A                                       | 32 Shenton St - 1 bed unit - awning                                    |             | 1,000           |                | 1,000   |         |             |         |         |           |         |         |         |           | 1,000         |
| Other              | 2090386           | N/A                                       | 13 Moore St - fence  |             | 3,000           |                | 3,000   |         |             |         |         |           |         |         |         |           | 3,000         |
| Staff              | 2090186           | N/A                                       | 9 Field St - carpet, ceiling and aircon                                |             | 8,000           |                | 8,000   |         |             |         |         |           |         |         |         |           | 8,000         |
| Other              | 2090386           | N/A                                       | Triplex 45 King St - septic works                                      |             | 5,000           |                | 5,000   |         |             |         |         |           |         |         |         |           | 5,000         |
|                    |                   |   | 52,500   | 22,000      | 0               | 0              | 54,500  | 0       |             | 20,000  | 0       |           | 0       | 0       | 0       | 0         | 74,500        |
|                    |                   | <b>Community Amenities - 10</b>           |  |             |                 |                |         |         |             |         |         |           |         |         |         |           |               |
| 4100190            | OC006             | Transfer station setup                    | 20,000   |             |                 |                | 0       |         |             |         |         |           |         |         | 20,000  |           | 20,000        |
| 4100190            | OC006             | Monitoring bores                          | 10,000   |             |                 |                | 10,000  |         |             |         |         |           |         |         |         |           | 10,000        |
|                    |                   |   | 30,000   | 0           | 0               | 0              | 10,000  | 0       |             | 0       | 0       | 0         | 0       | 0       | 20,000  | 0         | 30,000        |
|                    |                   | <b>Recreation and Culture - 11</b>        |  |             |                 |                |         |         |             |         |         |           |         |         |         |           |               |
| Combined           | 4110310           | BC098                                     | Recreation centre solar power installation (combined with BC021 below) |             |                 |                | 0       |         |             | 25,500  |         |           |         |         |         |           | 25,500        |
|                    | 4110310           | BC598                                     | Recreation Centre water upgrades                                       |             |                 |                | 0       |         |             | 51,000  |         |           |         |         |         |           | 51,000        |
|                    | 4110610           | BC016                                     | Railway station - tourism hub  |             |                 |                | 108,000 |         |             |         |         |           |         | 108,000 |         |           | 216,000       |
|                    | 4110390           | OC002                                     | Mingenew Hill walking trail  |             |                 |                | 0       |         |             | 32,000  |         |           |         |         |         |           | 32,000        |
|                    | 4110370           | PC011                                     | Youth precinct - playground & skate park                               |             |                 |                | 0       |         |             | 150,000 |         |           |         |         |         |           | 150,000       |
|                    | 4110370           | PC011                                     | Youth precinct - pump track & landscaping                              |             |                 |                | 0       |         |             | 50,000  |         |           |         |         | 50,000  |           | 50,000        |
|                    |                   |   | 524,500  | 0           | 0               | 0              | 108,000 | 0       |             | 258,500 | 0       |           | 0       | 108,000 | 50,000  | 0         | 524,500       |
|                    |                   | <b>Transport - 12</b>                     |  |             |                 |                |         |         |             |         |         |           |         |         |         |           |               |
|                    | 2120286           | N/A                                       | Sundry Plant   |             | 5,000           |                | 5,000   |         |             |         |         |           |         |         |         |           | 5,000         |
|                    | 4120130           | PE255                                     | Water tanker (b/f from 2019/20)  |             |                 |                | 80,000  |         |             |         |         |           |         |         |         | 10,000    | 90,000        |
|                    | 4120130           | PE541                                     | Caterpillar 12m Grader refurbishment                                   |             |                 |                | 0       |         |             |         |         |           |         |         |         |           | 0             |
|                    | 4120130           | PE029                                     | Crew cab replacement   |             |                 |                | 70,000  |         |             |         |         |           |         |         |         | 10,000    | 80,000        |
|                    | 4120130           | PE262                                     | Backhoe replacement  |             |                 |                | 155,000 |         |             |         |         |           |         |         |         | 15,000    | 170,000       |
| Shire & Contractor | 4120140           | RC045                                     | Philip St parking & reseal   |             |                 |                | 0       |         |             |         |         |           |         |         | 100,000 |           | 100,000       |
| Shire & Contractor | 4120140           | RC087                                     | Car park -Midland Road - parking various areas                         |             |                 |                | 0       |         |             |         |         |           |         |         | 30,000  |           | 30,000        |
|                    | 4120110           | BC047                                     | Depot building upgrades  |             |                 |                | 0       |         |             |         |         |           |         |         | 25,000  |           | 25,000        |
| Shire              | 4120150           | RRG024                                    | Milo Rd - resheeting - SLK .04 - 3.25                                  |             |                 |                | 0       |         |             |         |         |           |         |         |         |           | 258,000       |
| Shire & Contractor | 4120149           | RRG080                                    | Mingenew Mullewa Rd - SLK 2.58 - 5.58                                  |             |                 |                | 0       | 26,414  |             | 172,000 |         |           | 86,000  |         |         |           | 439,500       |
| Contractor         | 4120153           | BS002                                     | Yandanooka NE Rd - intersection reconfiguration - SLK 22.30 & 22.40    |             |                 |                | 0       | 96,000  |             | 293,000 |         | 200,000   | 120,086 |         |         |           | 296,000       |
| Shire              | 4120142           | RC000                                     | Various - resheeting   |             |                 |                | 23,686  | 181,586 | 78,000      |         |         |           |         |         |         |           | 283,272       |
|                    | 4120167           | BR3019                                    | Coalseam Rd bridge 3019 (52% in 2020/21 and 48% in 2021/22)            |             |                 |                | 0       |         |             |         |         |           |         |         |         | 2,119,404 | 2,119,404     |
|                    | 4120167           | BR0833                                    | Special Purpose Grant - Yarragadee Bridge                              |             |                 | 47,000         | 0       |         |             |         |         |           |         |         |         |           | 47,000        |
|                    | 4120167           | BR3019                                    | Special Purpose Grant - Coalseam Rd (Lockier River) Bridge             |             |                 | 100,000        | 0       |         |             |         |         |           |         |         |         |           | 100,000       |
|                    |                   |   | 4,038,176  | 5,000       | 147,000         | 0              | 333,686 | 304,000 | 78,000      | 0       | 465,000 | 200,000   | 206,086 | 0       | 155,000 | 2,154,404 | 4,043,176     |
|                    |                   | <b>Economic Services - 13</b>             |  |             |                 |                |         |         |             |         |         |           |         |         |         |           |               |
|                    | 4130890           | OC009                                     | Communications tower upgrade   |             |                 |                | 0       |         |             | 15,000  |         |           |         |         |         |           | 15,000        |
|                    | 4130290           | OC008                                     | Remote tourism cameras   |             |                 |                | -10,500 |         |             | 18,000  |         |           |         |         |         |           | 7,500         |
|                    | 4130290           | OC007                                     | Astrotourism project   |             |                 |                | 10,500  |         |             | 7,500   |         |           |         |         |         |           | 18,000        |
|                    | 4130110           | BC054                                     | MIG Building - roof replacement  |             |                 |                | 20,000  |         |             |         |         |           |         |         |         |           | 20,000        |
|                    | 2130386           | N/A                                       | Mingenew Tourist Centre - improve facilities                           |             | 4,000           |                | 0       |         |             | 4,000   |         |           |         |         |         |           | 4,000         |
|                    | 4130810           | BC050                                     | Bank building facelift   |             | 5,000           |                | 0       |         |             |         |         |           |         |         | 5,000   |           | 5,000         |
|                    | 4130810           | BC050                                     | CRC - septic & leach drains  |             |                 |                | 15,000  |         |             |         |         |           |         |         |         |           | 15,000        |
|                    |                   |   | 80,500   | 4,000       | 0               | 0              | 35,000  | 0       |             | 44,500  | 0       | 0         | 0       | 0       | 5,000   | 0         | 84,500        |
|                    |                   | <b>Other Property &amp; Services - 14</b> |  |             |                 |                |         |         |             |         |         |           |         |         |         |           |               |
|                    | 2140286           | N/A                                       | Office PCs, UPS' , aircon for GO office                                |             |                 |                | 15,000  |         |             |         |         |           |         |         |         |           | 15,000        |
| Combined           | 4140210           | BC021                                     | Office solar power installation (combined with BC098 above)            |             |                 |                | 0       |         |             | 20,000  |         |           |         |         |         |           | 20,000        |
|                    |                   |   | 20,000   | 15,000      | 0               | 0              | 15,000  | 0       |             | 20,000  | 0       | 0         | 0       | 0       | 0       | 0         | 35,000        |
|                    |                   |   | 4,915,676  | 46,000      | 147,000         | 0              | 556,186 | 304,000 | 78,000      | 500,000 | 465,000 | 200,000   | 206,086 | 108,000 | 243,000 | 2,154,404 | 4,961,676     |
|                    |                   |   |  |             | 147,000         |                |         |         |             |         |         | 4,258,490 |         |         |         |           | 4,405,490     |
|                    |                   |   |  |             | Restricted Cash |                |         |         |             |         |         | Grants    |         |         |         |           | 556,186       |
|                    |                   |   |  |             |                 |                |         |         |             |         |         |           |         |         |         |           | 4,961,676     |

## Shire of Mingenew Road Program for the 2020/21 financial year

| ROAD                              | DESCRIPTION                     | WAGES          | O'HEADS        | POC            | CONTRACT & MATERIALS | TOTAL COST       | MRWA -RRG      | MRWA - Direct Grant | R2R            | RESTRICTED FUNDS | FAG's (Road)   | SBS            | LRCI           | R2R Special      | MUNI           | TOTAL FUNDING    |
|-----------------------------------|---------------------------------|----------------|----------------|----------------|----------------------|------------------|----------------|---------------------|----------------|------------------|----------------|----------------|----------------|------------------|----------------|------------------|
| <b>REGIONAL ROAD GROUP</b>        |                                 |                |                |                |                      |                  |                |                     |                |                  |                |                |                |                  |                |                  |
| G/L Job No.                       |                                 |                |                |                |                      |                  |                |                     |                |                  |                |                |                |                  |                |                  |
| 4120150 RRG024                    | Milo Rd - resheeting            | 84,058         | 56,739         | 93,802         | 23,401               | 258,000          | 172,000        |                     | 86,000         | 0                | 0              | 0              |                |                  | (0)            | 258,000          |
| 4120149 RRG080                    | Mingenew Mullewa Rd             | 97,327         | 65,696         | 104,154        | 172,324              | 439,500          | 293,000        |                     | 120,086        | 0                | 26,414         | 0              |                |                  | (0)            | 439,500          |
|                                   |                                 | <b>181,385</b> | <b>122,435</b> | <b>197,955</b> | <b>195,725</b>       | <b>697,500</b>   | <b>465,000</b> |                     | <b>206,086</b> | <b>0</b>         | <b>26,414</b>  | <b>0</b>       |                |                  | <b>(0)</b>     | <b>697,500</b>   |
| <b>FEDERAL BLACK SPOT</b>         |                                 |                |                |                |                      |                  |                |                     |                |                  |                |                |                |                  |                |                  |
|                                   | Nil                             | 0              | 0              | 0              | 0                    | 0                | 0              |                     | 0              | 0                | 0              | 0              |                |                  | 0              | 0                |
|                                   |                                 | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>             | <b>0</b>         | <b>0</b>       |                     | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>       |                |                  | <b>0</b>       | <b>0</b>         |
| <b>STATE BLACK SPOT</b>           |                                 |                |                |                |                      |                  |                |                     |                |                  |                |                |                |                  |                |                  |
| 4120153 BS002                     | Yandanooka NE Rd                | 0              | 0              | 0              | 296,000              | 296,000          | 0              |                     | 0              | 0                | 96,000         | 200,000        |                |                  | 0              | 296,000          |
|                                   |                                 | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>296,000</b>       | <b>296,000</b>   | <b>0</b>       |                     | <b>0</b>       | <b>0</b>         | <b>96,000</b>  | <b>200,000</b> |                |                  | <b>0</b>       | <b>296,000</b>   |
| <b>ROADS TO RECOVERY</b>          |                                 |                |                |                |                      |                  |                |                     |                |                  |                |                |                |                  |                |                  |
|                                   | Nil                             | 0              | 0              | 0              | 0                    | 0                | 0              |                     | 0              | 0                | 0              | 0              |                |                  | 0              | 0                |
|                                   |                                 | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>             | <b>0</b>         | <b>0</b>       |                     | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>       |                |                  | <b>0</b>       | <b>0</b>         |
| <b>BRIDGE CONSTRUCTION</b>        |                                 |                |                |                |                      |                  |                |                     |                |                  |                |                |                |                  |                |                  |
| 4120167 BR0833                    | Yarragadee Bridge               | 0              | 0              | 0              | 47,000               | 47,000           | 0              |                     | 0              | 47,000           | 0              | 0              |                |                  | 0              | 47,000           |
| 4120167 BR3019                    | Coalseam Bridge                 | 0              | 0              | 0              | 100,000              | 100,000          | 0              |                     | 0              | 100,000          | 0              | 0              |                |                  | 0              | 100,000          |
| 4120167 BR3019                    | Coalseam Bridge                 | 0              | 0              | 0              | 2,119,404            | 2,119,404        | 0              |                     | 0              | 147,000          | 0              | 0              |                | 2,119,404        | 0              | 2,119,404        |
|                                   |                                 | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>2,266,404</b>     | <b>2,266,404</b> | <b>0</b>       |                     | <b>0</b>       | <b>147,000</b>   | <b>0</b>       | <b>0</b>       |                | <b>2,119,404</b> | <b>0</b>       | <b>2,266,404</b> |
| <b>PRIVATE WORKS</b>              |                                 |                |                |                |                      |                  |                |                     |                |                  |                |                |                |                  |                |                  |
|                                   | Various                         | 0              | 0              | 0              | 0                    | 0                | 0              |                     | 0              | 0                | 0              | 0              |                |                  | 0              | 0                |
|                                   |                                 | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>             | <b>0</b>         | <b>0</b>       |                     | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>       |                |                  | <b>0</b>       | <b>0</b>         |
| <b>SHIRE WORKS</b>                |                                 |                |                |                |                      |                  |                |                     |                |                  |                |                |                |                  |                |                  |
| 4120140 RC045                     | Phillip St                      | 29,162         | 19,684         | 43,747         | 7,407                | 100,000          |                |                     | 0              | 0                | 0              | 0              | 100,000        |                  | 0              | 100,000          |
| 4120140 RC087                     | Midland Rd                      | 7,290          | 4,921          | 12,000         | 5,789                | 30,000           |                |                     | 0              | 0                | 0              | 0              | 30,000         |                  | (0)            | 30,000           |
| 4120142 RC000                     | Various                         | 85,297         | 57,575         | 100,400        | 40,000               | 283,272          |                | 78,000              | 0              | 0                | 181,586        | 0              |                |                  | 23,686         | 283,272          |
| 2120211 RM999                     | Road Maint - Built up areas     | 4,083          | 2,756          | 6,720          | 4,000                | 17,559           |                |                     | 0              | 0                | 0              | 0              |                |                  | 17,559         | 17,559           |
| 2120212 RM998                     | Road Maint - Sealed Outside BUA | 20,934         | 14,130         | 41,600         | 6,000                | 82,664           |                |                     | 0              | 0                | 0              | 0              |                |                  | 82,664         | 82,664           |
| 2120213 RM000                     | Road Maint - Gravel outside BUA | 32,989         | 22,268         | 44,300         | 10,000               | 109,557          |                |                     | 0              | 0                | 0              | 0              |                |                  | 109,557        | 109,557          |
| 2120216 MB000                     | Bridge Maint - outside BUA      | 3,791          | 2,559          | 2,858          | 0                    | 9,208            |                |                     | 0              | 0                | 0              | 0              |                |                  | 9,208          | 9,208            |
|                                   |                                 | <b>183,546</b> | <b>123,894</b> | <b>251,625</b> | <b>73,196</b>        | <b>632,261</b>   | <b>0</b>       | <b>78,000</b>       | <b>0</b>       | <b>0</b>         | <b>181,586</b> | <b>0</b>       | <b>130,000</b> | <b>0</b>         | <b>242,675</b> | <b>632,261</b>   |
| <b>TOTAL 2020/21 ROAD PROGRAM</b> |                                 |                |                |                |                      |                  |                |                     |                |                  |                |                |                |                  |                |                  |
|                                   |                                 | <b>364,931</b> | <b>246,328</b> | <b>449,581</b> | <b>2,831,325</b>     | <b>3,892,165</b> | <b>465,000</b> | <b>78,000</b>       | <b>206,086</b> | <b>147,000</b>   | <b>304,000</b> | <b>200,000</b> | <b>130,000</b> | <b>2,119,404</b> | <b>242,675</b> | <b>3,892,165</b> |



## Shire of Mingenew 10 Year Plant Replacement Program (Net cost) - exc GST

| Plant No. | Year | Description                       |          | Km's / Hrs<br>May 2018 | 31<br>Km's / Hrs<br>June 2019 | 30<br>Estimated<br>Km's/Hr's 30<br>June 2020 | Cycle                  | Actual<br>2018/19 | Actual<br>2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | Note  |
|-----------|------|-----------------------------------|----------|------------------------|-------------------------------|--|------------------------|-------------------|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---|
|           |      | <b>PLANT &amp; EQUIPMENT</b>      |          |                        |                               |  |                        |                   |                   |         |         |         |         |         |         |         |         |         |   |
| PMI541    | 2010 | Caterpillar 12M Grader            | MI 541   | 7,725                  | 8,798                         | 9,700  | 10 Years               |                   |                   |         | 50,000  |         |         |         | 250,000 |         |         |         | Midlife service (10,000 hours) in 20/21 allows us to push back replacement a little |
| PG600     | 2018 | John Deere 670GP Grader           | MI 572   | 154                    | 920                           | 2,300  | 10 Years               |                   |                   |         |         |         |         |         |         |         | 300,000 |         | Consider used replacement for low use vehicles and equipment                        |
| P0623     | 2011 | Caterpillar Semi Truck            | MI 027   | 242,668                | 269,148                       | 280,000                                      | 7-10 Years             |                   |                   |         |         | 250,000 |         |         |         |         |         |         | Consider used replacement for low use vehicles and equipment                        |
| P0625     | 2011 | Caterpillar Semi Truck            | MI 028   | 195,336                | 219,966                       | 248,000                                      | 7-10 Years             |                   |                   |         |         |         |         | 200,000 |         |         |         |         | Consider used replacement for low use vehicles and equipment                        |
| PMI255    | 1999 | ISUZU 15000L Water Truck          | MI 255   | 350,421                | 360,253                       | 370,000                                      | 10-20 Years            |                   |                   |         |         |         |         |         | 100,000 |         |         |         | Consider used replacement for low use vehicles and equipment                        |
| P0627     | 2012 | Side Tipper Trailer               | MI 422   | n/a                    | n/a                           | n/a  | 10 Years               |                   |                   |         |         |         | 80,000  |         |         |         |         |         | Consider used replacement for low use vehicles and equipment                        |
| P1THQ579  | 2007 | Side Tipper Trailer               | 1THQ579  | n/a                    | n/a                           | n/a  | 10 Years               |                   |                   |         |         |         |         | 50,000  |         |         |         |         | Consider used replacement for low use vehicles and equipment                        |
| P473      | 2019 | Case Loader                       | MI 473   | n/a                    | 356                           | 1,200  | 10 Years               | 155,000           |                   |         |         |         |         |         |         |         |         |         | Consider used replacement for low use vehicles and equipment                        |
| PMI262    | 2010 | JCB Backhoe Loader                | MI 262   | 4,333                  | 4,915                         | 5,200  | 10 Years               |                   |                   | 155,000 |         |         |         |         |         |         |         |         | Very high priority  |
| P196C     | 2018 | John Deere 5075E MFWD Cab Tractor | MI 196   | 0                      | 13                            | 160  | 10 Years               | 38,000            |                   |         |         |         |         |         |         |         |         |         | Consider used replacement for low use vehicles and equipment                        |
| P461      | 2005 | Case JX60 Tractor                 | MI 461   | 3,223                  | 3,422                         | 3,600  | 10 Years               |                   |                   |         | 40,000  |         |         |         |         |         |         |         | Consider used replacement for low use vehicles and equipment                        |
| P1128     | 2008 | Bomag Rubber Roller               | MI 112   | 4,015                  | 4,164                         | 4,900  | 10-15 Years            |                   |                   |         | 100,000 |         |         |         |         |         |         |         | Consider used replacement for low use vehicles and equipment                        |
| P0528     | 2013 | Caterpillar Steel Roller          | MI 528   | 1,222                  | 1,485                         | 2,000  | 10 Years               |                   |                   |         |         |         |         | 150,000 |         |         |         |         | Consider used replacement for low use vehicles and equipment                        |
| P4650     | 2008 | Caterpillar Skid Steer Loader     | MI 4650  | 1,556                  | 1,776                         | 2,000  | 10-15 Years            |                   |                   |         |         |         | 50,000  |         |         |         |         |         | Consider used replacement for low use vehicles and equipment                        |
| P0645     | 2012 | Water Tanker                      | MI 3470  | n/a                    | n/a                           | n/a  | 15 Years               |                   |                   | 90,000  |         |         |         |         |         |         |         |         |   |
|           |      | <b>MOTOR VEHICLES</b>             |          |                        |                               |  |                        |                   |                   |         |         |         |         |         |         |         |         |         |   |
| P0679     | 2018 | Toyota Prado                      | 1 MI     | n/a                    | 22,377                        | 45,000                                       | 3 Years or 80,000 km   | 27,000            |                   |         | 30,000  |         |         | 30,000  |         |         | 30,000  |         |   |
| PMI108A   | 2019 | Toyota Hilux dualcab SR           | 108 MI   | n/a                    | 406                           | 40,000                                       | 3 Years or 80,000 km   | 2,000             |                   |         | 20,000  |         |         | 20,000  |         |         | 20,000  |         |   |
| P0691     | 2019 | Toyota RAV4 Hybrid AWD            | 177 MI   | n/a                    | n/a                           | 20,000                                       | 3 Years or 80,000 km   |                   | 15,000            |         |         |         |         |         | 20,000  |         |         | 20,000  |   |
| P125F     | 2007 | Mitsubishi Fuso Canter            | MI 125   | 135,541                | 156,503                       | 171,000                                      | 10 Years               |                   |                   |         | 65,000  |         |         |         |         |         |         |         |   |
| P0591     | 2008 | Mitsubishi Canter Crew Cab        | MI 029   | 212,705                | 239,266                       | 254,000                                      | 10 Years               |                   |                   | 70,000  |         |         |         |         |         |         |         |         | High priority; age and wear starting to cause issues                                |
| P0626     | 2011 | Mitsubishi Triton 4x2 Utility     | MI 372   | 93,282                 | 107,070                       | 121,000                                      | 5-7 Years or as needed |                   |                   |         |         |         | 25,000  |         |         |         |         |         | Replace as needed at approx \$25k per changeover                                    |
| P0633     | 2012 | Mitsubishi Triton 4x2 Utility     | MI 283   | 66,532                 | 72,476                        | 75,000                                       | 5-7 Years or as needed |                   |                   |         |         |         |         | 25,000  |         |         |         |         | Replace as needed at approx \$25k per changeover                                    |
| P0634     | 2012 | Mitsubishi Triton 4x2 Utility     | MI 278   | 56,640                 | 63,902                        | 71,000                                       | 5-7 Years or as needed |                   |                   |         |         | 25,000  |         |         |         |         |         |         | Replace as needed at approx \$25k per changeover                                    |
| PSID      | 2009 | Triton 4x2 Utility                | MI 599   | 104,532                | 110,334                       | 118,000                                      | 5-7 Years or as needed |                   |                   |         | 25,000  |         |         |         |         |         |         |         | Replace as needed at approx \$25k per changeover                                    |
| P0635     | 2012 | Mitsubishi Fuso Community Bus     | 003 MI   | 31,724                 | 37,272                        | 40,000                                       | 10-15 Years            |                   |                   |         |         |         |         |         |         |         |         |         |   |
|           |      | <b>MISCELLANEOUS PLANT</b>        |          |                        |                               |  |                        |                   |                   |         |         |         |         |         |         |         |         |         |   |
| P4541B    | 2020 | John Deere Z930R Ride on mower    | MI 4541  | n/a                    | n/a                           | n/a  | 5-7 Years              |                   | 16,000            |         |         |         |         |         |         |         |         |         |   |
| P0677     | 2017 | John Deere 233SE Ride on Mower    |          | 99                     | 185                           | 260  | 5-7 Years              |                   |                   |         | 10,000  |         |         |         |         |         |         | 10,000  |   |
| P1109     | 2011 | Bowling Green Mower               |          |                        |                               |  | 5-7 Years              |                   |                   |         | 5,000   |         |         |         |         | 5,000   |         |         |   |
| P1TKU067  | 2009 | Polmac Custom Made Trailer        | 1TKU067  |                        | n/a                           |  | 10-20 Years            |                   |                   |         |         | 5,000   |         |         |         |         |         |         |   |
| P0661     | 2014 | Vehicle Carrying Trailer          | MI 3497  |                        | n/a                           |  | 10-20 Years            |                   |                   |         |         | 5,000   |         |         |         |         |         |         |   |
| P3134     | 1984 | Mower Trailer                     | MI 3134  |                        | n/a                           |  | 10-20 Years            |                   |                   |         |         | 5,000   |         |         |         |         |         |         |   |
| P3170     | 1994 | Tandem Axle Trailer               | MI 3524  |                        | n/a                           |  | 10-20 Years            |                   |                   |         |         | 5,000   |         |         |         |         |         |         |   |
| P3093     | 1987 | Tandem Axle Trailer               | MI 3093  |                        | n/a                           |  | 10-20 Years            |                   |                   |         |         | 5,000   |         |         |         |         |         |         |   |
| P3183     | 1995 | Box Trailer                       | MI 3183  |                        | n/a                           |  | 10-20 Years            |                   |                   |         |         | 5,000   |         |         |         |         |         |         |   |
| PMI3349   | 1996 | Papas Boxtop Trailer              | MI 3349  |                        | n/a                           |  | 10-20 Years            |                   |                   |         |         | 5,000   |         |         |         |         |         |         |   |
| P624      | 1996 | Mobile Cool Room                  | 9RC 624  |                        | n/a                           |  | 10-20 Years            |                   |                   |         |         | 30,000  |         |         |         |         |         |         |   |
|           |      | Traffic counters                  |          |                        |                               |  |                        |                   | 16,000            |         |         |         |         |         |         |         |         |         |   |
| P0662     | 2014 | Isuzu Fire Tender                 | MI 384   | 1,236                  | 2,648                         | 2,775  | DFES                   |                   |                   |         |         |         |         |         |         |         |         |         |   |
| P0648     | 2013 | Toyota Landcruiser Fast Attack    | 1ECT 827 |                        |                               |  | DFES                   |                   |                   |         |         |         |         |         |         |         |         |         |   |

TOTAL

222,000    47,000    315,000    345,000    360,000    155,000    475,000    370,000    5,000    350,000    30,000

Attachment 8.1.5

| <b>SHIRE OF MINGENEW</b>   |  |                       |                       |                             |         |
|--|--|-----------------------|-----------------------|-----------------------------|---------|
| <b>List of Fees and Charges (GST inclusive if Y in last column)</b>  |  |                       |                       |                             |         |
|  | Unit   | 2020/21<br>Total Cost | 2019/20<br>Total Cost | Statutory or<br>Council Fee | GST Y/N |
| <b>ADMINISTRATION</b>  |  |                       |                       |                             |         |
| <b>RATES ENQUIRIES</b>   |  |                       |                       |                             |         |
| Account Enquiry Fees (Settlement agents etc)   | per enquiry (18/19 - per hour or part thereof) | \$83.00               | \$83.00               | C                           | Y       |
| Instalment - administration fee  | per instalment                                 | \$15.00               | \$15.00               | C                           | N       |
| Reprint of rates notice  | per notice                                     | \$5.50                | \$5.50                | C                           | N       |
| Special arrangement - administration fee   | per assessment                                 | \$21.00               | \$21.00               | C                           | N       |
| <b>FREEDOM OF INFORMATION (Freedom of Information Act 1992)</b>  |  |                       |                       |                             |         |
| Application Fee (for non personal information)   | Per application                                | \$30.00               | \$30.00               | S                           | N       |
| Charge for Time Dealing with Application   | Per hour (or pro rata for part of hour)        | \$30.00               | \$30.00               | S                           | N       |
| Charge for Photocopying  | Per copy                                       | \$0.20                | \$0.20                | S                           | N       |
| Charge for Delivery  |  | Actual cost           | Actual cost           | S                           | N       |
| <b>INFORMATION ON RECORD</b>   |  |                       |                       |                             |         |
| Council Minutes/Agenda (Hard Copy)   | Per copy                                       | \$10.00               | \$10.00               | C                           | Y       |
| Council Minutes/Agenda (Hard Copy)   | Annual   | \$60.00               | \$60.00               | C                           | Y       |
| Electoral Rolls  | Per Ward                                       | \$32.00               | \$32.00               | C                           | Y       |
| Electoral Roll   | Per District                                   | \$65.00               | \$65.00               | C                           | Y       |
| <b>LIBRARY</b>   |  |                       |                       |                             |         |
| Lost or Damaged Books/CDS/Movies   |  | Cost Recovery         | Cost Recovery         | C                           | Y       |
| <b>PHOTOCOPYING</b>  |  |                       |                       |                             |         |
| A4 - black and white   | per copy                                       | \$0.55                | \$0.55                | C                           | Y       |
| A4 - colour  | per copy                                       | \$0.75                | \$0.75                | C                           | Y       |
| A3 - black and white   | per copy                                       | \$0.75                | \$0.75                | C                           | Y       |
| A3 - colour  | per copy                                       | \$1.00                | \$1.00                | C                           | Y       |
| Own paper supplied   | per copy                                       | \$0.25                | \$0.25                | C                           | Y       |
| Binding  | per document                                   | \$6.00                | \$6.00                | C                           | Y       |
| <b>LAMINATING</b>  |  |                       |                       |                             |         |
| A4   | per page                                       | \$2.15                | \$2.15                | C                           | Y       |
| A3   | per page                                       | \$3.15                | \$3.15                | C                           | Y       |
| <b>FACSIMILE</b>   |  |                       |                       |                             |         |
| Sending - Within Australia   | per page                                       | \$1.10                | \$1.15                | C                           | Y       |
| Sending - Overseas faxes   | per page                                       | \$4.00                | \$4.10                | C                           | Y       |
| Receiving  | per page                                       | \$0.55                | \$0.55                | C                           | Y       |
| <b>EMAIL</b>   |  |                       |                       |                             |         |
| Per email - send   | per email                                      | \$3.10                | \$3.15                | C                           | Y       |
| <b>STRATEGIC AND COMMUNITY DEVELOPMENT</b>   |  |                       |                       |                             |         |
| <b>COMMUNITY BUS VEHICLE HIRE</b>  |  |                       |                       |                             |         |
| Category 1- Mingenev Primary School & Seniors  | per day  | \$80.00               | \$80.00               | C                           | Y       |
| Category 2- Community & Sporting Groups, Shire Ratepayers and Mingenev Based Business/Commercial Enterprises | per day  | \$90.00               | \$90.00               | C                           | Y       |



**SHIRE OF MINGENEW**  
**List of Fees and Charges (GST inclusive if Y in last column)**

|  | Unit                             | 2020/21<br>Total Cost           | 2019/20<br>Total Cost | Statutory or<br>Council Fee | GST Y/N |
|--|----------------------------------|---------------------------------|-----------------------|-----------------------------|---------|
| Category 3- Non local Business/Commercial/Private Groups   | per day                          | \$220.00                        | \$220.00              | C                           | Y       |
| <b>COMMUNITY BUS KILOMETRE FEE</b>   |                                  |                                 |                       |                             |         |
| Category 1- Mingenev Primary School & Seniors  | per kilometre on travel > 250kms | \$0.75                          | \$0.75                | C                           | Y       |
| Category 2- Community & Sporting Groups, Shire Ratepayers and Mingenev Based Business/Commercial Enterprises | per kilometre on travel > 250kms | \$1.60                          | \$1.60                | C                           | Y       |
| Category 3- Non local Business/Commercial/Private Groups   | per kilometre                    | \$2.20                          | \$2.20                | C                           | Y       |
| <b>VENUE HIRE</b>  |                                  |                                 |                       |                             |         |
| <b>Recreation Centre</b>   |                                  |                                 |                       |                             |         |
| Traveling Shows, Parties, Demonstrations- non local groups   | per day                          | \$230.00                        | \$230.00              | C                           | Y       |
| Traveling Shows, Parties, Demonstrations- local groups   | per day                          | \$30.00                         | \$30.00               | C                           | Y       |
| Weddings, Other Functions- all groups  | per day                          | \$230.00                        | \$230.00              | C                           | Y       |
| Meetings- local  | per day                          | \$30.00                         | \$30.00               | C                           | Y       |
| Meetings- non local  | per day                          | \$105.00                        | \$105.00              | C                           | Y       |
| Business Meetings/Seminars - local   | per day                          | \$160.00                        | \$160.00              | C                           | Y       |
| Business Meetings/Seminars - non local   | per day                          | \$230.00                        | \$230.00              | C                           | Y       |
| New Pavillion - Business Meetings/Seminars - local   | per day                          | \$115.00                        | \$115.00              | C                           | Y       |
| New Pavillion - Business Meetings/Seminars - non local   | per day                          | \$165.00                        |                       | C                           | Y       |
| <b>Autumn Centre</b>   |                                  |                                 |                       |                             |         |
| Meetings- local groups   | per event                        | \$0.00                          | \$0.00                | C                           | Y       |
| Meetings- non local groups   | per event                        | \$50.00                         | \$50.00               | C                           | Y       |
| Visiting Professionals   | per day                          | \$50.00                         | \$50.00               | C                           | Y       |
| Business Meetings/Seminars- local  | per day                          | \$90.00                         | \$90.00               | C                           | Y       |
| Business Meetings/Seminars - non local   | per day                          | \$135.00                        | \$135.00              | C                           | Y       |
| Home and Community Care  | per calender month               | \$310.00                        | \$310.00              | C                           | Y       |
| Arts & Crafts Group  | per meeting                      | \$21.00                         | \$21.00               | C                           | Y       |
| CWA  | per annum                        | \$0.00                          | \$0.00                | C                           | Y       |
| <b>Railway Station</b>   |                                  |                                 |                       |                             |         |
| Arts & Crafts Group  | per annum                        | \$0.00                          | \$0.00                | C                           | Y       |
| <b>BONDS</b>   |                                  |                                 |                       |                             |         |
| Venue Hire Bond where liquor may be provided- Non Local Groups   | all venues per event             | \$510.00                        | \$510.00              | C                           | N       |
| Venue Hire Bond where liquor may be provided- Local Groups   | all venues per event             | \$205.00                        | \$205.00              | C                           | N       |
| Bus Hire Vehicle Bond  | all categories per booking       | <b>Vehicle Insurance Excess</b> | \$310.00              | C                           | N       |
| Bus Hire Cleaning Bond   | all categoies per booking        | \$60.00                         | \$105.00              | C                           | N       |
| Cool Room Bond- both local and external groups   | per event                        | \$205.00                        | \$205.00              | C                           | N       |
| PA System (Old only- Peavey)   | per event                        | \$50.00                         | \$50.00               | C                           | N       |
| Projector and/or Screen  | per event                        | \$50.00                         | \$50.00               | C                           | N       |
| Rural Surveillance Camera  | per camera                       | \$50.00                         | \$50.00               | C                           | N       |
| Bond for Cat/Dog Trap  | per trap                         | \$50.00                         | \$50.00               | C                           | N       |
| <b>VENUE EQUIPMENT HIRE</b>  |                                  |                                 |                       |                             |         |
| Cups and Saucers only  |                                  | \$30.00                         | \$30.00               | C                           | Y       |
| Full Catering- 50 people   |                                  | \$65.00                         | \$65.00               | C                           | Y       |
| Full Catering- 80 people   |                                  | \$95.00                         | \$95.00               | C                           | Y       |
| Full catering- 150 people  |                                  | \$120.00                        | \$120.00              | C                           | Y       |

**SHIRE OF MINGENEW**  
**List of Fees and Charges (GST inclusive if Y in last column)**

|   | Unit     | 2020/21<br>Total Cost | 2019/20<br>Total Cost | Statutory or<br>Council Fee | GST Y/N |
|---|----------|-----------------------|-----------------------|-----------------------------|---------|
| <b>COMMUNITY EQUIPMENT HIRE - EXTERNAL HIRE</b> |          |                       |                       |                             |         |
| <b>Mobile Cool Room</b>                         |          |                       |                       |                             |         |
| Mobile Cool Room within the Mingenew Shire      | per day  | \$67.50               | \$0.00                | C                           | Y       |
| Mobile Cool Room outside of the Mingenew Shire  | per day  | \$135.00              | \$135.00              | C                           | Y       |
| <b>Cool Room (at Turf Bar)</b>                  |          |                       |                       |                             |         |
| Cool Room (at Turf Bar) - local                 | per day  | \$50.00               | N/A                   | C                           | Y       |
| Cool Room (at Turf Bar) - non local             | per day  | \$100.00              |                       |                             |         |
| <b>Various Equipment</b>                        |          |                       |                       |                             |         |
| Trestle Tables                                  | per item | \$5.75                | \$5.75                | C                           | Y       |
| Chairs  | per item | \$1.75                | \$1.75                | C                           | Y       |
| Cat Trap (maximum a week)                       | per trap | \$10.00               | \$10.00               | C                           | Y       |
| Dog Trap (maximum a week)                       | per trap | \$20.00               | \$20.00               | C                           | Y       |
| <b>CLEANING CHARGES</b>                         |          |                       |                       |                             |         |
| Failure to Clean & Tidy Hired Venue             | per hour | \$70.00               | \$70.00               | C                           | Y       |
| Failure to Clean Externally Hired Equipment     | per hour | \$70.00               | \$70.00               | C                           | Y       |
| Failure to Clean & Tidy Community Bus           | per hour | \$70.00               | \$70.00               | C                           | Y       |
| <b>COMMODITIES CHARGES</b>                      |          |                       |                       |                             |         |
| <b>SAND</b>                                     |          |                       |                       |                             |         |
| Small Truck (approx. 3 to 4 metres)             | per load | \$105.00              | \$105.00              | C                           | Y       |
| Large Truck (approx 7 metres)                   | per load | \$180.00              | \$180.00              | C                           | Y       |
| Trailer   | per load | \$40.00               | \$40.00               | C                           | Y       |
| <b>GRAVEL</b>                                   |          |                       |                       |                             |         |
| Small Truck (approx. 3 to 4 metres)             | per load | \$105.00              | \$105.00              | C                           | Y       |
| Large Truck (approx 7 metres)                   | per load | \$180.00              | \$180.00              | C                           | Y       |
| Trailer   | per load | \$40.00               | \$40.00               | C                           | Y       |
| <b>BLUE METAL</b>                               |          |                       |                       |                             |         |
| Small Truck (approx. 3 to 4 metres)             | per load | \$205.00              | \$205.00              | C                           | Y       |
| Large Truck (approx 7 metres)                   | per load | \$360.00              | \$360.00              | C                           | Y       |
| Trailer   | per load | \$80.00               | \$80.00               | C                           | Y       |
| <b>PLANT HIRE, INCLUSIVE OF OPERATOR</b>        |          |                       |                       |                             |         |
| <b>Grader</b>                                   |          |                       |                       |                             |         |
| Hire- Contractor                                | per hour | \$175.00              | \$175.00              | C                           | Y       |
| Hire- Ratepayer                                 | per hour | \$160.00              | \$160.00              | C                           | Y       |
| <b>Backhoe</b>                                  |          |                       |                       |                             |         |
| Hire- Contractor                                | per hour | \$165.00              | \$165.00              | C                           | Y       |
| Hire- Ratepayer                                 | per hour | \$150.00              | \$150.00              | C                           | Y       |
| <b>Loader</b>                                   |          |                       |                       |                             |         |
| Hire- Contractor                                | per hour | \$190.00              | \$190.00              | C                           | Y       |
| Hire- Ratepayer                                 | per hour | \$175.00              | \$175.00              | C                           | Y       |
| <b>Small Truck</b>                              |          |                       |                       |                             |         |
| Hire- Contractor                                | per hour | \$130.00              | \$130.00              | C                           | Y       |
| Hire- Ratepayer                                 | per hour | \$115.00              | \$115.00              | C                           | Y       |
| <b>Truck &amp; Trailer</b>                      |          |                       |                       |                             |         |

**SHIRE OF MINGENEW**  
**List of Fees and Charges (GST inclusive if Y in last column)**

|   | Unit               | 2020/21<br>Total Cost | 2019/20<br>Total Cost | Statutory or<br>Council Fee | GST Y/N |
|---|--------------------|-----------------------|-----------------------|-----------------------------|---------|
| Hire- Contractor  | per hour           | \$200.00              | \$200.00              | C                           | Y       |
| Hire - Ratepayer  | per hour           | \$180.00              | \$180.00              | C                           | Y       |
| <b>Water Truck</b>  |                    |                       |                       |                             |         |
| Hire- Contractor  | per hour           | \$140.00              | \$140.00              | C                           | Y       |
| Hire- Ratepayer   | per hour           | \$125.00              | \$125.00              | C                           | Y       |
| <b>Rubber Tyred Roller</b>  |                    |                       |                       |                             |         |
| Hire- Contractor  | per hour           | \$200.00              | \$200.00              | C                           | Y       |
| Hire- Ratepayer   | per hour           | \$185.00              | \$185.00              | C                           | Y       |
| <b>Vibratory Roller</b>   |                    |                       |                       |                             |         |
| Hire- Contractor  | per hour           | \$200.00              | \$200.00              | C                           | Y       |
| Hire- Ratepayer   | per hour           | \$150.00              | \$150.00              | C                           | Y       |
| <b>Tractor &amp; Slasher</b>  |                    |                       |                       |                             |         |
| Hire- Contractor  | per hour           | \$160.00              | \$160.00              | C                           | Y       |
| Hire- Ratepayer   | per hour           | \$145.00              | \$145.00              | C                           | Y       |
| <b>Tractor &amp; Broom</b>  |                    |                       |                       |                             |         |
| Hire- Contractor  | per hour           | \$160.00              | \$160.00              | C                           | Y       |
| Hire- Ratepayer   | per hour           | \$145.00              | \$145.00              | C                           | Y       |
| <b>Block Slashing</b>   |                    |                       |                       |                             |         |
| Hire- Contractor  | per hour           | Cost to Shire + 10%   | Cost to Shire + 10%   | C                           | Y       |
| Hire- Ratepayer   | per hour           | N/A                   | N/A                   | C                           | Y       |
| <b>Bobcat</b>   |                    |                       |                       |                             |         |
| Hire- Contractor  | per hour           | \$120.00              | \$120.00              | C                           | Y       |
| Hire- Ratepayer   | per hour           | \$105.00              | \$105.00              | C                           | Y       |
| <b>LABOURER</b>   |                    |                       |                       |                             |         |
| Hire  | per hour           | \$75.00               | \$75.00               | C                           | Y       |
| <b>RURAL SERVICES</b>   |                    |                       |                       |                             |         |
| Water from Standpipes   | per kilolitre      | \$9.00                | \$9.00                | C                           | N       |
| <b>CEMETERY LICENCES</b>  |                    |                       |                       |                             |         |
| Funeral Directors Licence Fees  | Per Financial Year | \$40.00               | \$40.00               | C                           | N       |
| Monumental Mason's Work Licence   | Per Financial Year | \$40.00               | \$40.00               | C                           | N       |
| <b>CEMETERY FEES</b>  |                    |                       |                       |                             |         |
| Grant of Right of Burial  |                    | \$42.00               | \$42.00               | C                           | Y       |
| Grant of Right of Burial - Plot reservations                                  |                    | \$42.00               | \$42.00               | C                           | Y       |
| Grant of Right of burial - Renewal for additional 25 years                    |                    | \$42.00               | \$42.00               | C                           | Y       |
| Permission to Erect Headstone   |                    | \$50.00               | \$50.00               | C                           | N       |
| Re-Opening of a Grave   |                    | \$460.00              | \$460.00              | C                           | Y       |
| <b>BURIAL FEES</b>  |                    |                       |                       |                             |         |
| Burial Fee - Adult  |                    | \$400.00              | \$400.00              | C                           | Y       |
| Burial Fee - Child under 10 years   |                    | \$300.00              | \$300.00              | C                           | Y       |
| Interment of Ashes into Existing Plot or Niche Wall & Permission for a Plaque |                    | \$120.00              | \$120.00              | C                           | Y       |
| <b>REGULATORY SERVICES</b>  |                    |                       |                       |                             |         |
| <b>DOG REGISTRATION FEES (Dog Act 1976)</b>                                   |                    |                       |                       |                             |         |
| <b>Sterilised Dog</b>   |                    |                       |                       |                             |         |
| <b>One Year</b>   |                    |                       |                       |                             |         |

**SHIRE OF MINGENEW**  
**List of Fees and Charges (GST inclusive if Y in last column)**

|  | Unit                              | 2020/21<br>Total Cost | 2019/20<br>Total Cost | Statutory or<br>Council Fee | GST Y/N |
|--|-----------------------------------|-----------------------|-----------------------|-----------------------------|---------|
| Normal Fee   | per dog                           | \$20.00               | \$20.00               | S                           | N       |
| Pensioner Concession   | per dog                           | \$10.00               | \$10.00               | S                           | N       |
| <b>Three Years</b>   |                                   |                       |                       |                             |         |
| Normal Fee   | per dog                           | \$42.50               | \$42.50               | S                           | N       |
| Pensioner Concession   | per dog                           | \$21.25               | \$21.25               | S                           | N       |
| <b>Lifetime</b>  |                                   |                       |                       |                             |         |
| Normal Fee   | per dog                           | \$100.00              | \$100.00              | S                           | N       |
| Pensioner Concession   | per dog                           | \$50.00               | \$50.00               | S                           | N       |
| <b>Unsterilised Dog</b>  |                                   |                       |                       |                             |         |
| <b>One Year</b>  |                                   |                       |                       |                             |         |
| Normal Fee   | per dog                           | \$50.00               | \$50.00               | S                           | N       |
| Pensioner Concession   | per dog                           | \$25.00               | \$25.00               | S                           | N       |
| <b>Three Years</b>   |                                   |                       |                       |                             |         |
| Normal Fee   | per dog                           | \$120.00              | \$120.00              | S                           | N       |
| Pensioner Concession   | per dog                           | \$60.00               | \$60.00               | S                           | N       |
| <b>Lifetime</b>  |                                   |                       |                       |                             |         |
| Normal Fee   | per dog                           | \$250.00              | \$250.00              | S                           | N       |
| Pensioner Concession   | per dog                           | \$125.00              | \$125.00              | S                           | N       |
| <b>Dangerous Dog</b>   |                                   |                       |                       |                             |         |
| Dangerous Dog (one year only)                                    | per dog                           | \$50.00               |                       | S                           | N       |
| <b>CAT REGISTRATION FEES (Cat Act 2011)</b>                      |                                   |                       |                       |                             |         |
| <b>One Year</b>  |                                   |                       |                       |                             |         |
| Normal Fee - >31st May of any year (for first registration only) | per cat                           | \$10.00               | \$10.00               | S                           | N       |
| Normal Fee - < 1st May of any year                               | per cat                           | \$20.00               | \$20.00               | S                           | N       |
| <b>Three Years</b>   |                                   |                       |                       |                             |         |
| Normal Fee   | per cat                           | \$42.50               | \$42.50               | S                           | N       |
| Pensioners   | per cat                           | \$21.25               | \$21.25               | S                           | N       |
| <b>Lifetime</b>  |                                   |                       |                       |                             |         |
| Normal Fee   | per cat                           | \$100.00              | \$100.00              | S                           | N       |
| Pensioners   | per cat                           | \$50.00               | \$50.00               | S                           | N       |
| <b>REPLACEMENT TAGS - CATS &amp; DOGS</b>                        |                                   |                       |                       |                             |         |
| Replacement Tag Fee  | per tag                           | \$12.00               | \$12.00               | C                           | Y       |
| <b>ANIMAL CONTROL AND IMPOUNDING FEES</b>                        |                                   |                       |                       |                             |         |
| <b>Impoundment</b>   |                                   |                       |                       |                             |         |
| 1st Day of Impoundment   |                                   | \$125.00              | \$125.00              | C                           | N       |
| Additional days of Impoundment                                   | per day                           | \$25.00               | \$25.00               | C                           | N       |
| <b>Destruction of Animal</b>                                     |                                   |                       |                       |                             |         |
| Authorised Destruction of Animal                                 | per animal                        | \$50.00               | \$50.00               | C                           | Y       |
| <b>Control Applications</b>                                      |                                   |                       |                       |                             |         |
| Grant or Renewal of Approval to Breed Cats                       | per breeding cat (male or female) | \$100.00              | \$100.00              | S                           | N       |
| Application to Keep More Than 2 Dogs                             | per application                   | \$65.00               | \$65.00               | C                           | N       |
| <b>DOG KENNEL LICENCE</b>  |                                   |                       |                       |                             |         |
| Application for Licence to Keep an Approved Kennel Establishment | per application                   | \$200.00              | \$200.00              | S                           | N       |

**SHIRE OF MINGENEW**  
**List of Fees and Charges (GST inclusive if Y in last column)**

| Unit  | 2020/21<br>Total Cost    | 2019/20<br>Total Cost  | Statutory or<br>Council Fee                                  | GST Y/N |   |
|---|--------------------------|--|--|---------|---|
| Application to Renew Licence  | per annum                | \$200.00   | \$40.00  | S       | N |
| <b>ANIMAL INFRINGEMENT FEES</b>   |                          |  |  |         |   |
| Infringements committed against the Dog Act 1976 & Cat Act 2011   |                          | Charged in accordance with the Dog Act 1976 and Cat Act 2011 | Charged in accordance with the Dog Act 1976 and Cat Act 2011 | S       | N |
| <b>FIRE PREVENTION (Bush Fires Act 1954)</b>  |                          |  |  |         |   |
| Infringements committed against the Bush Fires Act 1954   |                          | Charged in accordance with the Bush Fires Act 1954           | Charged in accordance with the Bush Fires Act 1954           | S       | N |
| Firebreaks/fire prevention works carried out at request of property owners                                      |                          | Charged out at private works rates                           | Charged out at private works rates                           | S       | N |
| <b>HEALTH SERVICES</b>  |                          |  |  |         |   |
| <b>FINES AND PENALTIES</b>  |                          |  |  |         |   |
| Health Infringements (Health Local Laws, Food Act, Noise)   |                          | See infringement   | See infringement   |         |   |
| <b>OFFENSIVE TRADES (Health Act 1911)</b>   |                          |  |  |         |   |
| Piggery   |                          | \$298.00   | \$298.00   | S       | N |
| Fish Processing Establishment   |                          | \$298.00   | \$298.00   | S       | N |
| Poultry Production & Farming  |                          | \$298.00   | \$298.00   | S       | N |
| Butcher Shop (fat melting, fat extraction)  |                          | \$171.00   | \$171.00   | S       | N |
| Laundries, Dry Cleaning   |                          | \$147.00   | \$147.00   | S       | N |
| <b>FOOD BUSINESS PREMISES (Food Act 2011)</b>   |                          |  |  |         |   |
| Notification of Food Business   | per application          | \$74.00  | \$72.00  | S       | N |
| Registration of a Food Business   | per application          | \$210.00   | \$210.00   | S       | N |
| <b>FOOD PREMISES SURVEILLANCE FEES</b>  |                          |  |  |         |   |
| High Risk Premises  | annual fee, per business | \$300.00   | \$300.00   | C       | N |
| Medium Risk Premises  | annual fee, per business | \$175.00   | \$175.00   | C       | N |
| Low Risk Premises   | annual fee, per business | \$50.00  | \$50.00  | C       | N |
| <b>SEPTIC TANK FEES (Health (Miscellaneous Provisions) Act 1911)</b>  |                          |  |  |         |   |
| <b>Application Fees</b>   |                          |  |  |         |   |
| Application for the approval of an apparatus by Local Governments   |                          |  |  |         |   |
|   | per tank                 | \$118.00   | \$118.00   | S       | N |
| Application for the approval of an apparatus by Chief Health Officer (Reg 4A) - without local government report |                          |  |  |         |   |
|   | per report               | \$118.00   | \$118.00   | S       | N |
| Application for the approval of an apparatus by Chief Health Officer (Reg 4A) - with local government report    |                          | \$66.00  |  |         |   |
| Issuing a 'Permit to Use an Apparatus'  | per tank                 | \$118.00   | \$118.00   | S       | N |
| <b>REFUSE CHARGES</b>   |                          |  |  |         |   |

**SHIRE OF MINGENEW**  
**List of Fees and Charges (GST inclusive if Y in last column)**

|   | Unit                      | 2020/21<br>Total Cost | 2019/20<br>Total Cost | Statutory or<br>Council Fee | GST Y/N |
|---|---------------------------|-----------------------|-----------------------|-----------------------------|---------|
| 240 Litre Bin Collection (Annual Charge)                            | per bin                   | \$380.00              | \$380.00              | C                           | N       |
| Sale of 240L Green Mobile Bin                                       | complete bin              | Cost recovery         | Cost recovery         | C                           | Y       |
|   | lid                       | Cost Recovery         | Cost Recovery         | C                           | Y       |
|   | wheel                     | Cost recovery         | Cost recovery         | C                           | Y       |
| 1.5m <sup>3</sup> skip (Annual charge) - NEW CHARGE IN 2019/20      | per bin                   | \$1,000.00            | \$1,000.00            | C                           | N       |
| 3m <sup>3</sup> skip (Annual charge) - NEW CHARGE IN 2019/20        | per bin                   | \$1,250.00            | \$1,250.00            | C                           | N       |
|   | axle                      | Cost recovery         | Cost recovery         | C                           | Y       |
| <u>Transfer Station</u>   |                           |                       |                       |                             |         |
| Asbestos Waste (per cubic metre)                                    |                           | \$100.00              | \$100.00              | C                           | Y       |
| Demolition rubble / refuse (per cubic metre)                        |                           | \$75.00               | \$75.00               | C                           | Y       |
| General household waste   |                           | \$0.00                | \$0.00                | C                           | Y       |
| <b>TRADING IN PUBLIC PLACES</b>                                     |                           |                       |                       |                             |         |
| <b>Itinerant Vendor (Transient)</b>                                 |                           |                       |                       |                             |         |
| Annual license fee  |                           | \$275.00              | \$275.00              | C                           | Y       |
| <b>Hawkers Fee (Stallholder)</b>                                    |                           |                       |                       |                             |         |
| Application Fee   |                           | \$11.00               | \$11.00               | C                           | Y       |
| Daily Fee   |                           | \$17.00               | \$17.00               | C                           | Y       |
| One week  |                           | \$67.00               | \$67.00               | C                           | Y       |
| One month   |                           | \$105.00              | \$105.00              | C                           | Y       |
| One year  |                           | \$275.00              | \$275.00              | C                           | Y       |
| <b>LODGING HOUSES</b>   |                           |                       |                       |                             |         |
| Annual Renewal Fee and Inspection                                   |                           | \$82.00               | \$82.00               | S                           | N       |
| <b>CARAVAN PARKS (Caravan Parks &amp; Camping Grounds Act 1995)</b> |                           |                       |                       |                             |         |
| <b>Licence- Grant or Renew</b>                                      | per application           | \$200.00              | \$200.00              | S                           | N       |
| Long Stay Sites   |                           | \$6.00 per site       | \$6.00 per site       | S                           | N       |
| Short stay sites and sites in transit park                          |                           | \$6.00 per site       | \$6.00 per site       | S                           | N       |
| Camp Sites  |                           | \$3.00 per site       | \$3.00 per site       | S                           | N       |
| Overflow Sites  |                           | \$1.50 per site       | \$1.50 per site       | S                           | N       |
| Additional fee for renewal after expiry                             | per application           | \$20.00               | \$20.00               | S                           | N       |
| Temporary Caravan Park Licence                                      | pro rata, per application | \$100.00              | \$100.00              | S                           | N       |
| Transfer of Licence   | per application           | \$100.00              | \$100.00              | S                           | N       |
| <b>CERTIFICATES</b>   |                           |                       |                       |                             |         |
| Liquor Act Certification (Section 39)                               |                           |                       |                       |                             |         |
|   | per application           | \$73.00               | \$75.00               | C                           | N       |
| <b>PLANNING AND DEVELOPMENT SERVICES</b>                            |                           |                       |                       |                             |         |

**SHIRE OF MINGENEW**  
**List of Fees and Charges (GST inclusive if Y in last column)**

|   | Unit            | 2020/21<br>Total Cost  | 2019/20<br>Total Cost  | Statutory or<br>Council Fee | GST Y/N |
|---|-----------------|--|--|-----------------------------|---------|
| <b>PLANNING AND DEVELOPMENT APPLICATIONS</b>  |                 |  |  |                             |         |
| <b>Development Applications-Exclusive of Extractive Industry</b>                      |                 |  |  |                             |         |
| Application Fee- less than \$50,000   | per application | \$147.00   | \$147.00   | S                           | N       |
| Application Fee- more than \$50,000 but less than \$500,000                           | per application | 0.32% of estimated cost of development                         | 0.32% of estimated cost of development                         | S                           | N       |
| Application Fee- more than \$500,000 but less than \$2.5 million                      | per application | \$1,700 + 0.257% for every \$1 in excess of \$500,000          | \$1,700 + 0.257% for every \$1 in excess of \$500,000          | S                           | N       |
| Application Fee- more than \$2.5 million but nless than \$5 million                   | per application | \$7,161 + 0.206% for every \$1 in excess of \$2.5 million      | \$7,161 + 0.206% for every \$1 in excess of \$2.5 million      | S                           | N       |
| Application Fee- more than \$5 million but less than \$21.5 million                   | per application | \$12,633 + 0.0123% for every \$1 in excess of \$5 million      | \$12,633 + 0.0123% for every \$1 in excess of \$5 million      | S                           | N       |
| Application Fee- more than \$21.5 million   | per application | \$34,196.00  | \$34,196.00  | S                           | N       |
| Retrospective Development Application (other than for an extractive industry)         | per application | The relevant fee above plus, by way of penalty, twice that fee | The relevant fee above plus, by way of penalty, twice that fee | S                           | N       |
| <b>Development Applications- Extractive Industry</b>                                  |                 |  |  |                             |         |
| Application Fee   | per application | \$739.00   | \$739.00   | S                           | N       |
| Retrospective Development Application Fee   | per application | The above fee plus, by way of penalty, twice that fee          | The above fee plus, by way of penalty, twice that fee          | S                           | N       |
| <b>Home Based Business Applications</b>   |                 |  |  |                             |         |
| Initial Application   | per application | \$222.00   | \$222.00   | S                           | N       |
| Retrospective Application (business has already comenced)                             | per application | The above fee plus, by way of penalty, twice that fee          | The above fee plus, by way of penalty, twice that fee          | S                           | N       |
| Renewal Application prior to Initial Approval Expiry                                  | per application | \$73.00  | \$73.00  | S                           | N       |
| Renewal Application after initial approval has expired                                | per application | The above fee plus, by way of penalty, twice that fee          | The above fee plus, by way of penalty, twice that fee          | S                           | N       |
| <b>Change of Use/ Alteration/ Extension/Change of Non Conforming Use Applications</b> |                 |  |  |                             |         |
| Application Fee   | per application | \$295.00   | \$295.00   | S                           | N       |
| Retrospective Application Fee   | per application | The fee above plus, by way of penalty, twice that fee          | The fee above plus, by way of penalty, twice that fee          | S                           | N       |

**SHIRE OF MINGENEW**  
**List of Fees and Charges (GST inclusive if Y in last column)**

|   | Unit              | 2020/21<br>Total Cost   | 2019/20<br>Total Cost   | Statutory or<br>Council Fee | GST Y/N |
|---|-------------------|---|---|-----------------------------|---------|
| <b>Demolition Application (where planning approval is required)</b>           | per application   | \$147.00  | \$147.00  | S                           | N       |
| <b>Application to Asses Amended Plans or Cancel Development Approval</b>      | per application   | 66% of the original application fee with a minimum of \$73 and max \$295                        | 66% of the original application fee with a minimum of \$73 and max \$295                        | S                           | N       |
| <b>SUB DIVISION CLEARANCE</b>   |                   |   |   |                             |         |
| Sub Division Clearance for <5 lots  |                   | \$73.00   | \$73.00   | S                           | N       |
| Sub Division Clearance for >5 lots but < 195 lots                             |                   | \$73 for first 5 lots, then \$35 per additional lot   | \$73 for first 5 lots, then \$35 per additional lot   | S                           | N       |
| Sub Division Clearance >195   |                   | \$7,393.00  | \$7,393.00  | S                           | N       |
| <b>SCHEME AND STRUCTURE PLANS</b>   |                   |   |   |                             |         |
| Scheme & Structure Plans Amendement Fees                                      | per amendement    | As per the Planning and Deveopment Regulations 2009   | As per the Planning and Deveopment Regulations 2009   | S                           | N       |
| Adoption of Structure Plans   | per application   | As per the Planning and Deveopment Regulations 2009   | As per the Planning and Deveopment Regulations 2009   | S                           |         |
| Director  | per hour          | \$88.00   | \$88.00   | S                           | N       |
| Manager   | per hour          | \$66.00   | \$66.00   | S                           | N       |
| Planning Officer  | per hour          | \$36.86   | \$36.86   | S                           | N       |
| Other Staff eg EHO  | per hour          | \$36.86   | \$36.86   | S                           | N       |
| Administrative Officers   | per hour          | \$30.20   | \$30.20   | S                           | N       |
| Advertising   | per advertisement | cost + 10% admin fee  | cost + 10% admin fee  | C                           | Y       |
| <b>OTHER PLANNING FEES</b>  |                   |   |   |                             |         |
| Request to Extend Current Development Approval                                |                   | \$147.00  | \$147.00  | S                           | N       |
| Issue of a Zoning Certificate   |                   | \$73.00   | \$73.00   | S                           | N       |
| Issue of Liquor Act Certificates s39 (Health) & s30 (Planning)                |                   | \$73.00   | \$73.00   | C                           | N       |
| Variation to the Residential Design Codes or Local Planning Scheme Assessment |                   | \$73 per performance crieteria/scheme variation assessed with minimum of \$147 and max of \$730 | \$73 per performance crieteria/scheme variation assessed with minimum of \$147 and max of \$730 | S                           | N       |
| Written Planning Advice   |                   | \$73.00   | \$73.00   | S                           | N       |
| <b>HOUSING AND LEASES</b>   |                   |   |   |                             |         |
| <b>SPORTING CLUB LEASES</b>   |                   |   |   |                             |         |



**SHIRE OF MINGENEW**  
**List of Fees and Charges (GST inclusive if Y in last column)**

|   | Unit      | 2020/21<br>Total Cost    | 2019/20<br>Total Cost    | Statutory or<br>Council Fee | GST Y/N |
|---|-----------|--------------------------|--------------------------|-----------------------------|---------|
| Football Club (per annum) fee reduced for 2020/21 due to effects of COVID19 | per annum | \$2,578                  | \$5,157                  | C                           | Y       |
| Cricket Club (per annum)  | per annum | \$3,157                  | \$3,157                  | C                           | Y       |
| Hockey Club (per annum) fee reduced for 202/21 due to effects of COVID19    | per annum | \$1,578                  | \$3,157                  | C                           | Y       |
| Netball Club (per annum) fee reduced for 2020/21 due to effects of COVID19  | per annum | \$604                    | \$1,209                  | C                           | Y       |
| Basketball (if operating)   | per annum | \$0                      | \$0                      | C                           | Y       |
| Tennis Club (per annum)   | per annum | \$5,286                  | \$5,286                  | C                           | Y       |
| Lions Club - Expo - fee reduced to effects of COVID19                       | per annum | \$0                      | \$3,987                  | C                           | Y       |
| Polocrosse Club (per annum)   | per annum | \$751                    | \$751                    | C                           | Y       |
| Horse & Pony Club (per annum)   | per annum | \$172                    | \$172                    | C                           | Y       |
| Turf Club (per annum)   | per annum | \$5,157                  | \$5,157                  | C                           | Y       |
| Golf Club (per annum)   | per annum | \$3,157                  | \$3,157                  | C                           | Y       |
| Bowling Club (per annum)  | per annum | \$5,157                  | \$5,157                  | C                           | Y       |
| <b>RENTAL PROPERTIES</b>  |           |                          |                          |                             |         |
| <b>Staff Rental Rates</b>   |           |                          |                          |                             |         |
| Staff Housing   | per week  | \$121.00                 | \$121.00                 | C                           | N       |
| Triplex Units   | per week  | \$103.00                 | \$103.00                 | C                           | N       |
| Key Worker Housing- 1 bedroom   | per week  | \$162.00                 | \$162.00                 | C                           | N       |
| Key Worker Housing- 2 bedroom   | per week  | \$237.00                 | \$237.00                 | C                           | N       |
| <b>Non Staff Rental Rtaes</b>   |           |                          |                          |                             |         |
| Triplex - non staff / or as negotiated                                      | per week  | \$162.00                 | \$162.00                 | C                           | N       |
| Key Worker Housing- 1 bedroom   | per week  | \$162.00                 | \$162.00                 | C                           | N       |
| Key Worker Housing- 2 bedroom   |           | \$237.00                 | \$237.00                 | C                           | N       |
| Executive 4x2 Houses (supplied by Karara)                                   |           | \$325.00                 | \$313.00                 | C                           | N       |
| Aged Persons Units - 1 bedroom  | per week  | 25% of Assessable Income | 25% of Assessable Income | S                           | N       |
| Aged Persons Units - 2 bedroom  | per week  | 25% of Assessable Income | 25% of Assessable Income | S                           | N       |
| Aged Persons Units- New 2 bedroom   | per week  | 25% of Assessable Income | 25% of Assessable Income | S                           | N       |
| Aged Persons Units- New 2 bedroom   | per week  | 25% of Assessable Income | 25% of Assessable Income | S                           | N       |
| <b>HORSE Paddock LEASES</b>   |           |                          |                          |                             |         |
| Lease area = 0.2 Ha   | per annum | \$120.00                 | \$120.00                 | C                           | Y       |
| <b>BUILDING SERVICES</b>  |           |                          |                          |                             |         |
| <b>CERTIFIED BUILDING PERMIT APPLICATIONS</b>                               |           |                          |                          |                             |         |

**SHIRE OF MINGENEW**  
**List of Fees and Charges (GST inclusive if Y in last column)**

|  | Unit            | 2020/21<br>Total Cost   | 2019/20<br>Total Cost   | Statutory or<br>Council Fee | GST Y/N |
|--|-----------------|---|---|-----------------------------|---------|
| Building Permit Application Class 1or 10   | per application | 0.19% of the est project value with minimum charge of \$105.00                  | 0.19% of the est project value with minimum charge of \$105.00                  | S                           | N       |
| Building Permit Application Class 2-9  | per application | 0.09% of the est project value with minimum charge of \$105.00                  | 0.09% of the est project value with minimum charge of \$105.00                  | S                           | N       |
| <b>UNCERTIFIED BUILDING PERMIT APPLICATIONS</b>  |                 |   |   |                             |         |
| Building Permit Application  | per application | 0.32% of the est project value with minimum charge of \$105.00                  | 0.32% of the est project value with minimum charge of \$105.00                  | S                           | N       |
| Building Services Levy if est Project value <\$45,000  | per application | \$61.65   | \$61.65   | S                           | N       |
| Building Services Levy if est Project value >\$45,000  | per application | 0.137% of the est project value   | 0.137% of the est project value   | S                           | N       |
| CITF Levy if estimated project > \$20,000  | per application | 0.2% of est project value   | 0.2% of est project value   | S                           | N       |
| <b>DEMOLITION PERMIT</b>   |                 |   |   |                             |         |
| Demolition permit Application Class 1 or 10  | per application | \$105.00  | \$105.00  | S                           | N       |
| Demolition permit Application Class2-9   | per story       | \$105.00  | \$105.00  | S                           | N       |
| Building Services Levy if est Project value <\$45,000  | per application | \$61.65   | \$61.65   | S                           | N       |
| Building Services Levy if est Project value >\$45,000  | per application | 0.137% of the est project value   | 0.137% of the est project value   | S                           | N       |
| CITF Levy if estimated project > \$20,000  | per application | 0.2% of est project value   | 0.2% of est project value   | S                           | N       |
| <b>OCCUPANCY PERMIT</b>  |                 |   |   |                             |         |
| Occupancy Permit Application (for completed building)  | per application | \$105.00  | \$105.00  | S                           | N       |
| Temporary Occupancy Permit (for an incomplete building)  | per application | \$105.00  | \$105.00  | S                           | N       |
| Modify Occupancy Application (for additional use of a building)                                | per application | \$105.00  | \$105.00  | S                           | N       |
| Replacement Occupancy Permit (for perm change in building use)                                 | per application | \$105.00  | \$105.00  | S                           | N       |
| <b>OCCUPANCY PERMIT- BUILDING WITH UNAUTHORISED WORKS</b>                                      |                 |   |   |                             |         |
| Occupancy Permit Application   |                 | 0.18% of the est value of the unauthorised work with minimum charge of \$105.00 | 0.18% of the est value of the unauthorised work with minimum charge of \$105.00 | S                           | N       |
| <b>BUILDING APPROVAL CERTIFICATE</b>   |                 |   |   |                             |         |
| Application for Building Approval Cert for Authorised Building/Structure                       |                 | \$105.00  | \$105.00  | S                           | N       |
| Application for Building Approval Cert for Building/Structure with unauthorised works (s51(3)) |                 | 0.38% of the est value of the unauthorised work with minimum charge of \$105.00 | 0.38% of the est value of the unauthorised work with minimum charge of \$105.00 | S                           | N       |
| <b>EXTENSION OF TIME PERMIT</b>  |                 |   |   |                             |         |
| Building Permit  |                 | \$105.00  | \$105.00  | S                           | N       |
| Demolition Permit  |                 | \$105.00  | \$105.00  | S                           | N       |
| Occupancy Permit   |                 | \$105.00  | \$105.00  | S                           | N       |
| Building Approval Certificate  |                 | \$105.00  | \$105.00  | S                           | N       |
| <b>BUILDING SERVICES LEVY</b>  |                 |   |   |                             |         |

**SHIRE OF MINGENEW**  
**List of Fees and Charges (GST inclusive if Y in last column)**

|  | Unit                            | 2020/21<br>Total Cost  | 2019/20<br>Total Cost  | Statutory or<br>Council Fee | GST Y/N |
|--|---------------------------------|--|--|-----------------------------|---------|
| Building / Demolition Application if est Project value <\$45,000   | per application                 | \$61.65  | \$61.65  | S                           | N       |
| Building / Demolition Application if est Project value <\$45,000   | per application                 | 0.137% of the est project value  | 0.137% of the est project value  | S                           | N       |
| Occupancy Permit or Building Approval Certificate for registration of strata scheme / plan of re-subdivision                     | per application                 | \$61.65  | \$61.65  | S                           | N       |
| Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act \$45,000 or less  | per application                 | \$123.30   | \$123.30   | S                           | N       |
| Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act \$45,000 or above | per application                 | 0.274% of the est value of the unauthorised work with minimum charge of \$105.00 | 0.274% of the est value of the unauthorised work with minimum charge of \$105.00 | S                           | N       |
| <b>BUILDING CONSTRUCTION INDUSTRY TRAINING FUND LEVY (BCITF Levy)</b>  |                                 |  |  |                             |         |
| Building Permti Application if estimated project > \$20,000  | per application                 | 0.2% of est project value  | 0.2% of est project value  | S                           | N       |
| <b>POOL INSPECTIONS</b>  |                                 |  |  |                             |         |
| Statutory Inspection Fee   | Per year (inspections 4 yearly) | \$58.45  | \$58.45  | S                           | N       |
| <b>SMOKE ALARMS</b>  |                                 |  |  |                             |         |
| Approval of Battery Powered Smoke Alarms (r61)   | per application                 | \$179.40   | \$179.40   | S                           | N       |
| <b>SEARCH BUILDING FEES</b>  |                                 |  |  |                             |         |
| Building Plan Search Fees  | per hour or part there of       | \$30.00  | \$30.00  | C                           | N       |
| <b>BUILDING INSPECTION FEE</b>   |                                 |  |  |                             |         |
| Inspection   | per inspection                  | \$135.00   | \$135.00   | C                           | N       |
| <b>MISCELLANEOUS</b>   |                                 |  |  |                             |         |
| <b>Special District Plates</b>   |                                 |  |  |                             |         |
| Special District Number Plates   |                                 | Fees as per Dept of Transport  | Fees as per Dept of Transport  | S                           |         |

**9 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN/FOR CONSIDERATION AT FOLLOWING MEETING**

Nil

**10 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**

Nil

**11.0 CONFIDENTIAL ITEMS**

Nil

**12.0 TIME AND DATE OF NEXT MEETING**

Next Ordinary Council Meeting to be held on Wednesday 19 August 2020 commencing at 4.30pm.

**13.0 CLOSURE**

The meeting was closed at 6.08pm

These minutes were confirmed at an Ordinary Council meeting on 19 August 2020.

Signed \_\_\_\_\_  
Presiding Officer

Date: \_\_\_\_\_

Attachment 10.1



# MINUTES FOR THE AUDIT AND RISK COMMITTEE MEETING

13 JULY 2020

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**MINUTES FOR THE AUDIT AND RISK COMMITTEE MEETING OF THE SHIRE OF MINGENEW TO BE HELD IN COUNCIL CHAMBERS ON 13 July 2020 COMMENCING AT 9.00AM**

**1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

Cr Newton opened the meeting at 9.00am.

**2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE  
COMMITTEE MEMBERS**

Cr R Newton

Cr H McTaggart- attendance via teleconference

Mr M Battilana- attendance via teleconference

**STAFF**

Nils Hay, Chief Executive Officer

Jeremy Clapham, Manager Finance and Administration

Belinda Bow, Governance Officer

**APOLOGIES**

Cr A Smyth

**3.0 DECLARATIONS OF INTEREST**

Nil

**4.0 CONFIRMATION OF PREVIOUS MEETING MINUTES**

**4.1 AUDIT & RISK COMMITTEE MEETING HELD 11 MARCH 2019**

**OFFICER AND COMMITTEE RECOMMENDATION- Resolution 13072001**

Moved: Mr Battilana Seconded: Cr McTaggart

That the minutes of the Audit Committee Meeting of the Shire of Mingenew held in the Council Chambers on 11 March 2020 be confirmed as a true and accurate record of proceedings.

**VOTING:**

**CARRIED 3/0**

## 5.0 OFFICERS' REPORTS

### 5.1 SHIRE OF MINGENEW INTERNAL AUDIT/CONTROL ASSURANCE PLAN

Location/Address: Shire of Mingenew  
Name of Applicant: Shire of Mingenew  
File Reference: ADM0512  
Disclosure of Interest: Nil  
Date: March 2020  
Author: Belinda Bow, Governance Officer  
Authorising Officer: Nils Hay, Chief Executive Officer  
Voting Requirements: Simple Majority

#### Summary

The Shire of Mingenew Internal Audit Plan is presented to the Audit and Risk Committee for its review and approval in line with oversight responsibilities as described within the Committee's Terms of Reference.

#### Key Points

- The role of the Audit and Risk Committee member regarding the internal audit plan is to:
  - a) Review the scope of the audit plan and program;
  - b) Review the level of resources allocated to internal audit and the scope of its authority;
  - c) Review allocation of risk and audit resources in conjunction with the Shire's Risk Profile.
- With the completion of the 19/20 financial year, the internal audit plan requires review.
- It should be noted that, like the Shire's other planning documents, the audit plan is intended to be a guiding document that has the flexibility to meet the changing needs of the Shire. Whilst the plan is a three-year rolling plan, it will be updated on an annual basis.

#### **OFFICER RECOMMENDATION**

Moved: Lapsed for want of a mover      Seconded:

That the Audit and Risk Committee recommend that Council:

1. Adopt the Internal Audit Plan (the Plan) which is to be undertaken in the 2020/2021 financial year and notes the future audit scopes proposed for 2021/2022 and 2022/2023, as included in attachment 1; and
2. Note the cost of delivering the internal audit plan for 2020/2021 is absorbed within the budgeted internal employee costs.

#### **ALTERNATIVE MOTION- Resolution 13072002**

Moved: Cr McTaggart      Seconded: Mr Battilana

That the Audit and Risk Committee recommend that Council:

1. Adopt the Internal Audit Plan (the Plan) which is to be undertaken in the 2020/2021 financial year subject to the 'Workforce and Human Resourcing Review' (formally known as 'Efficiency Audit') being prioritised to number 1;
2. Notes the future audit scopes proposed for 2021/2022 and 2022/2023, as included in attachment 1; and
3. The draft budget allocation of \$5,000 for the 'Efficiency Audit' is to be utilised for the 'Workforce and Human Resourcing Review'.

**VOTING:**

**CARRIED 3/0**

Notes:

- 1) The scope of the Workforce and Human Resourcing Review is:  
Review the Shire's workforce plan giving attention to:



- a) An efficient workforce structure with regards to the spread of full time, part time and casual roles;
  - b) The structuring of roles to try to maximise the likelihood that employees will reside in the Mingenew Shire;
  - c) Measures to assist in the attraction and retention of staff, particularly staff residing in the Mingenew Shire.
- 2) A budget variation may be required for the Workforce and Human Resourcing Review (the Review) once quotations for the revised scope have been sourced. The budgeted figure was an estimate only. This can be presented to Council in the future if it is deemed necessary.
  - 3) It was agreed that due to the high level of risk associated with procurement in Local Government, that the Procurement Audit be the second audit scheduled for the FY20/21.
  - 4) It was agreed that there is value in receiving regular external assistance with internal audit items in order to provide objectivity, alternative perspectives and to support the Shire staff conducting those internal audits.

### Attachments

5.1.1 Shire of Mingenew Risk Register

5.1.2 Shire of Mingenew Internal Audit Plan

### Background

Internal audit is a key component of the Shire's governance and provides management with the opportunity to review control effectiveness, mitigate risk and provide council with a level of assurance on the systems, processes and procedures employed by management in the control of its daily operations. Internal audit, is an independent, objective assurance activity designed to add value and improve an organisation's operations. To meet such a definition and collect independently verified data, the Shire would need to engage external contractors to undertake the auditing function, which would be associated with a significant financial burden. Whilst City Councils have the ability to financially resource such an area, smaller shires such as Mingenew do not. That being so, it has become acceptable practice for smaller shires to conduct a series of 'control assuredness' reviews to validate, to both council and management, the effectiveness of existing risk control measures.

The theory and methodology behind control assuredness review is that risk themes which have been noted in the Shire's Risk Register as having a *low-moderate* residual risk ranking (meaning that management have noted controls are in place mitigating the risk theme, therefore the residual risk is considered low), are selected for auditing to reaffirm the effectiveness of the existing controls.

Areas with high risk ratings first require treatment to reduce their residual risk, which then allows for control assuredness reviews to take place. Conducting such a review without established controls will only confirm the prevailing understanding that controls require improvement.

The results of the reviews, including any recommendations for action, are presented to the Audit Committee for noting. The role of the Committee would then be oversight of the implementation of any outcomes and the recommendation to Council should any financial resources be required to address any outcomes.

### Comment

To guide the focus of internal auditing/control assuredness, an audit plan has been put together by management, prioritising the low/moderate risk themes identified in accordance with their potential risk consequence (summarized in table 1).

Whilst management have proposed the program, the Committee can review the topics/scope and propose changes for Council's consideration should there be an area in which they believe requires attention or review.

Given that the systems and controls are still in their infancy and the limited capacity of the Governance Officer in terms of workload and availability for the next financial year, management have only proposed two internal audits for the 20/21 financial year to afford time to implement any recommendations that arise from the reviews.

Table 1- Risk themes proposed for internal review [extracted from the Shires Risk Register]

| Risk Theme with Low-Moderate Residual Risk Rating  | Potential Consequence Rating | Comment   |
|--|------------------------------|---|
| Misconduct   | Major                        | Audit scheduled for 20/21. Procurement & Tender focus   |
| Theft Fraud and Damage                             | Major                        | OA focus area- Internal audit scheduled for 20/21. Employee Screening focus                       |
| Asset Management- High residual risk rating        | Catastrophic                 | Controls not in-place so re-schedule for 21/22. Fleet Management focus                            |
| Environmental Management- Moderate risk ranking    | Catastrophic                 | OAG Focus Area scheduled for 2020. Audit once Transfer Station is operational- potentially 21/22. |
| Business Disruption                                | Major                        | Potential schedule 22/23  |
| IT/Communication Systems and Infrastructure        | Major                        | OAG Focus Area 22/23.   |
| Document Management- moderate residual risk rating | Moderate                     | Controls not in place. Re-schedule for 22/33.   |

Changes that have been proposed to the schedule since the last adoption date include:

- Decrease in the number of audits undertaken from 3 to 2; this will allow for staff to spend a quarter conducting the audit process and reporting back to the Committee and Council, whilst spending the following quarter implementing the necessary actions arising from that review process.
- Deprioritization of the recordkeeping audit. This remains an ongoing risk area, and key area for improvement, however management are aware that the Record-Keeping Plan, which guides recordkeeping/documentation practices, is due for review this financial year (Aug- due every 5 years). Further a record keeping *systems* review may also be needed if evidence of previous review cannot be sourced (requirement of State Records Act 2000). This area therefore requires a two-fold approach whereby the controls are developed first (the plan/systems), and then the recording-keeping audit undertaken. Hence it has been rescheduled for 21/22. The review of the recordkeeping plan is currently being progressed in-house via the finance team, however given their limited capacity it is progressing slowly. Should a review of the systems be required, an external consultant would need to be engaged. Given that Council's 20/21 budget is tight and its adopted risk appetite for compliance breaches is moderate (Council accept some short term non-compliance), the Committee may wish to recommend at a future date that an allowance be made in the 21/22 budget for the review and update systems in this area.
- Deprioritization of the financial audit into payroll. Given that the Shire's payroll systems are audited by the OAG biannually (at both the interim and final audit), it is management's opinion that a control assuredness review into this area would provide minimal new information at this time. It has been replaced with fleet management, which is viewed as a priority area that receives less external review.
- Introduction of a waste management audit. A major focus of the current state government is the minimalization of waste with the release of the Waste Authority's Waste Strategy 2030 and its Annual

Action Plan (July 2) which sees city and major regional local governments having to actively address waste practices to meet state targets. Noting this focus, the OAG scheduled 'local government waste management' for a performance review which is to be tabled in the third quarter of 2020. Given the Shires commitment to waste reduction in its strategic plan, the commencement of operations at the transfer station and the potential introduction of a waste local law (currently being drafted), FY20/21 would be an opportune time to review the Shire's waste services and practices to identify any shortcomings, potential efficiencies and residential satisfaction levels.

Council expressed an interest in pursuing an external efficiency audit of staff in 2019/20. Given that the audit was not resourced in the 20/21 budget due to competing financial priorities and the large cost associated with its undertaking (initial indicative quotes estimating >\$25,000), the audit committee may want to consider whether it wants to recommend that the topic be scheduled for 21/22 so that suitable financial resourcing can take place.

Alternatively, further quotes can be sought, however a clear scope would assist, in order to provide potential contractors with parameters for developing their quotation.

### Policy Implications

The Internal Audit Plan has been developed in order to meet the requirements of the Shire's Risk Management Framework as per Policy 1.2.2 Risk Management and associated procedures.

### Statutory Requirements

*Local Government Act 1995*

1. The Local Government Act 1995 ("the Act") requires Councils to adopt appropriate policies, practices and procedures that ensure their assets are protected through sound administrative management.
2. Section 5.56(1) and (2) of the Local Government Act 1995- Planning for the Future; Regulation 17(1) (a) of the Local Government (Audit) Regulations: "The CEO is to review the appropriateness and effectiveness of a local government's system and procedures in relation to risk management".
3. Under regulation 17 (1) of the Local Government (Audit) Regulations 1996 the CEO is to review the appropriateness and effectiveness of a local government's system and procedures in relation to –
  - (a) risk management; and
  - (b) internal control; and
  - (c) legislative compliance.17 (2) the review may relate to any or all of the matters referred to in sub regulation (1) (a),(b) and (c), but each of those matters is to be the subject at least once every 3 financial years.  
17 (3) The CEO is to report to the audit committee the results of that review.
4. Under Regulation 17 of the Local Government (Audit) Regulations 1996 it is a responsibility of the Audit & Risk Committee to receive the CEO reviews conducted on the appropriateness of systems and procedures in relation to risk management, internal control and legislative compliance.

### Financial Implications

No out of budget costs are associated with the proposed audits scheduled to be undertaken in FY20/21.

### Strategic Implications

*Community Strategic Plan 2019-2029*

Strategy 1.2.1 Manage organisation in a financially sustainable manner

Strategy 1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner

## 5.2 INTERIM AUDIT REPORT 2019/20

Location/Address: Shire of Mingenew  
Name of Applicant: Shire of Mingenew  
File Reference: ADM0081  
Disclosure of Interest: Nil  
Date: 9 July 2020  
Author: Nils Hay, Chief Executive Officer  
Authorising Officer: Nils Hay, Chief Executive Officer  
Voting Requirement: Simple Majority

### Summary

This report recommends that Council endorse the recommendation from the Audit & Risk Committee to receive feedback from the auditors in relation to the Interim Audit.

### Key Points

- Annual interim audit for financial year ended 30 June 2019
- No findings, and consequently no management letter was issued or management response generated

### **OFFICER AND COMMITTEE RECOMMENDATION – Resolution 13072003**

Moved: Mr Battilana Seconded: Cr McTaggart

That Council receives the correspondence prepared by Butler Settineri in relation to the Interim Audit for the financial year ended 30 June 2019.

**VOTING:**

**CARRIED 3/0**

### Attachment:

5.2.1 Email from auditors in relation to the Interim Audit

### Background

The interim audit for the financial year ending 30 June 2020 took place in June 2020 and was conducted by Butler Settineri, on behalf of the Office of the Auditor General (OAG).

### Comment

The lack of findings and need for a formal management letter is a welcome development, given that the previous year's letter had 1 significant, 8 moderate and 2 minor findings. Shire staff have been working to improve systems and processes and, whilst mistakes are made and there is always room for improvement, this result gives us confidence that we are at least making progress.

It's acknowledged that COVID-19 limited some of the scope of the audit, as it was conducted remotely and it's anticipated that any shortfall will be addressed during the end of financial year audit, which is expected to be in person in early October.

### Consultation

- CEO
- Finance and Administration Manager
- Butler Settineri
- OAG

### Statutory Environment

Local Government Act 1995

Local Government (Audit) Regulations 1996

Local Government (Functions & General) Regulations 1996

### Policy Implications

Nil.

### Financial Implications

Nil.

### Strategic Implications

Strategic Community Plan 2019-2029

- Action 1.2.1 Manage organisation in a financially sustainable manner
- Action 1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner

**5.0 CLOSURE**

Cr Newton closed the meeting at 9.46am.

These minutes were confirmed at an Audit and Risk Committee Meeting on

Signed \_\_\_\_\_  
Presiding Officer

Date: \_\_\_\_\_



**MINUTES FOR THE  
EXECUTIVE MANAGEMENT COMMITTEE MEETING  
HELD ON  
29 JULY 2020**

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**EXECUTIVE MANAGEMENT COMMITTEE DECISION – ITEM 7.1**

**MOVED: Cr R Newton      SECONDED: Cr Bagley**

That the Executive Management Committee Meeting be closed to the public at 12.00pm in order to discuss the CEO Performance Review, in accordance with s5.27(2)(a) of the Local Government Act 1995

**VOTING:      CARRIED BY SIMPLE MAJORITY 3/0**

Mr John Phillips, JCP Consulting was invited to present his assessment of the performance of the Chief Executive Officer (CEO) to assist the Committee and Council in formalising the CEO Performance Review for 201/20. The review included:

- Assessment of performance during the period 1 July 2019 to 30 June 2020
- Review of performance criteria
- Review of the CEO's total reward package

**EXECUTIVE MANAGEMENT COMMITTEE DECISION – ITEM 7.1**

**MOVED: Cr Bagley      SECONDED: Cr R Newton**

That the Executive Management Committee Meeting be reopened to the public at 12.30pm.

**VOTING:      CARRIED BY SIMPLE MAJORITY 3/0**

**EXECUTIVE MANAGEMENT COMMITTEE RECOMMENDATION TO COUNCIL – ITEM 7.1**

**MOVED: Cr Bagley      SECONDED: Cr R Newton**

That Council:

1. Endorses the overall performance rating for Mr Hay as the Shire of Mingenew's Chief Executive Officer (CEO) for the review period July 2019 to July 2020 as 'Satisfactory';
2. Endorses the Focus Areas and Actions for July 2020 to June 2021
3. Schedules the 2020 annual appraisal to be commenced by the July 2021 Ordinary Meeting of Council and completed by the August 2021 Ordinary Meeting of Council; and
4. Notes that Mr Hay has not requested an increase in his remuneration package

**VOTING DETAIL:      CARRIED BY SIMPLE MAJORITY 3/0**

**8.0 ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**  
Nil

**9.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**  
Nil

**10.0 CLOSURE**  
The Chair declared the meeting close at 12.30pm.

**These minutes were confirmed at an Executive Management Committee meeting on**

**Signed** \_\_\_\_\_  
**Presiding Officer**

**Date:** \_\_\_\_\_

# **State Council Agenda**

**2 September 2020**

## NOTICE OF MEETING

Meeting of the Western Australian Local Government Association State Council to be held at WALGA, on Wednesday 2 September commencing at 4pm.

### 1. ATTENDANCE, APOLOGIES & ANNOUNCEMENTS

#### 1.1 Attendance

|                              |  |                               |
|------------------------------|--|-------------------------------|
| Members                      | President of WALGA - <b>Chair</b>                | Mayor Tracey Roberts JP       |
|                              | Deputy President of WALGA, Northern Country Zone | President Cr Karen Chappel JP |
|                              | Avon-Midland Country Zone                        | President Cr Ken Seymour      |
|                              | Central Country Zone                             | President Cr Phillip Blight   |
|                              | Central Metropolitan Zone                        | Cr Jenna Ledgerwood           |
|                              | Central Metropolitan Zone                        | Cr Paul Kelly                 |
|                              | East Metropolitan Zone                           | Cr Catherine Ehrhardt         |
|                              | East Metropolitan Zone                           | Cr Cate McCullough            |
|                              | Goldfields Esperance Country Zone                | President Cr Malcolm Cullen   |
|                              | Gascoyne Country Zone                            | President Cr Cheryl Cowell    |
|                              | Great Eastern Country Zone                       | President Cr Stephen Strange  |
|                              | Great Southern Country Zone                      | Cr Ronnie Fleay               |
|                              | Kimberley Country Zone                           | Cr Chris Mitchell JP          |
|                              | Murchison Country Zone                           | Cr Les Price                  |
|                              | North Metropolitan Zone                          | Cr Frank Cvitan JP            |
|                              | North Metropolitan Zone                          | Mayor Mark Irwin              |
|                              | North Metropolitan Zone                          | Cr Russ Fishwick JP           |
|                              | Peel Country Zone                                | President Cr Michelle Rich    |
|                              | Pilbara Country Zone                             | Mayor Peter Long              |
|                              | South East Metropolitan Zone                     | Cr Julie Brown                |
| South East Metropolitan Zone | Mayor Ruth Butterfield                           |                               |
| South Metropolitan Zone      | Cr Doug Thompson                                 |                               |
| South Metropolitan Zone      | Mayor Carol Adams OAM                            |                               |
| South Metropolitan Zone      | Mayor Logan Howlett JP                           |                               |
| South West Country Zone      | President Cr Tony Dean                           |                               |
| Ex Officio                   | Chair Commissioner, City of Perth                | Mr Andrew Hammond             |
|                              | Local Government Professionals WA                | Mr Jamie Parry                |
| Guests                       | LGIS Chair                                       | Mr Peter Forbes               |
|                              | LGIS Chief Executive Officer                     | Mr Jonathan Seth              |
| Secretariat                  | Chief Executive Officer                          | Mr Nick Sloan                 |
|                              | EM Strategy, Policy and Planning                 | Mr Mark Batty                 |
|                              | EM Governance & Organisational Services          | Mr Tony Brown                 |
|                              | EM Commercial and Communications                 | Mr Zac Donovan                |
|                              | EM Infrastructure                                | Mr Ian Duncan                 |
|                              | Intergovernmental Relations and Risk             | Ms Joanne Burges              |
|                              | Manager Strategy & Association Governance        | Mr Tim Lane                   |
|                              | Chief Financial Officer                          | Mr Rick Murray                |
|                              | Manager Governance                               | Mr James McGovern             |
|                              | Executive Officer Governance                     | Ms Margaret Degebrott         |

#### 1.2 Apologies

## 1.3 Announcements

1.3.1 WALGA acknowledges the Whadjuk Nyoongar people who are the Traditional Custodians of this land we meet on today and pays respects to their Elders past, present and future.

1.3.2 Mr Peter Forbes, Chair LGIS and Mr Jonathan Seth, Chief Executive Officer LGIS, will present to the meeting on LGIS activities.

## 2. MINUTES

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### 2.1 Minutes of Meeting Held 1 July 2020

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#### Recommendation

That the Minutes of the State Council meeting held Wednesday [1 July 2020](#) be confirmed as a true and correct record of proceedings.

## 3. DECLARATIONS OF INTEREST

Pursuant to our Code of Conduct, State Councillors must declare to the Chair any potential conflict of interest they have in a matter before State Council as soon as they become aware of it.

## 4. EMERGING ISSUES

Notification of emerging issues must be provided to the Chair no later than 24 hours prior to the meeting.

- As per matter listed

## 5. MATTERS FOR DECISION

- As per matter listed
- Items Under Separate Cover to State Council only

## 6. MATTERS FOR NOTING / INFORMATION

- As per matters listed.

## 7. ORGANISATIONAL REPORTS

### 7.1 Key Activity Report

- 7.1.1 Commercial and Communications
- 7.1.2 Governance and Organisational Services
- 7.1.3 Infrastructure
- 7.1.4 Strategy, Policy and Planning

### 7.2 Policy Forum Reports

- 7.2.1 Policy Forum Reports

### 7.3 President's Report

#### Recommendation

That the President's Report for September 2020 be received.

7.4 CEO's Report

**Recommendation**

That the CEO's Report for September 2020 be received.

7.5 Ex Officios

7.5.1 LG Professionals President, Jamie Parry, to provide LG Professionals Report to the meeting.

7.5.2 Chair Commissioner, Andrew Hammond to provide City of Perth Report.

**8. ADDITIONAL ZONE RESOLUTIONS**

To be advised following Zone meetings.

**9. DATE OF NEXT MEETING**

**Recommendation**

That the next meeting of the WALGA State Council to be held at WALGA on Wednesday 2 December 2020.

**10. CLOSURE**

# Agenda Items

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## 5. MATTERS FOR DECISION

### 5.1 Park Home Approvals and the *Caravan Parks and Camping Grounds Act 1995* (05-018-02-0002 VJ)

By Vanessa Jackson, Policy Manager, Planning and Improvement

#### Recommendation

That WALGA requests the State Government to:

1. Urgently amend the *Caravan Parks and Camping Grounds Act 1995* to allow the continued lawful placement of new manufactured homes on caravan park sites until 2030; and
2. Undertake a full review of the *Caravan Parks and Camping Grounds Act 1995* and associated legislation and regulations.

#### Executive Summary

- The State currently regulates the approval and ongoing management of park homes within a caravan park under the *Caravan Parks and Camping Grounds Act 1995*.
- A recent SAT case has highlighted the conflict in the various legislative controls on this form of accommodation.
- New Regulations gazetted in March 2020 do not address the fundamental issue of locating park homes within caravan parks, they only provide a temporary solution after the SAT case.
- A full review of the *Caravan Parks and Camping Grounds Act 1995* and other legislative requirements (i.e. planning and building) is required to enable a more streamlined assessment of park homes in caravan parks, and remove the conflict between the different State legislative requirements.

#### Attachment

South West Country Zone Minutes:

<https://walga.asn.au/getattachment/Documents/Minutes-South-West-Country-Zone-26-June-2020.pdf?lang=en-AU>

#### Background

At WALGA's South West Country Zone on 26 June 2020, the Zone resolved to:

Seek WALGA's support to request that the State Government urgently amend the Caravan Parks Legislation to allow the continued lawful placement of new manufactured homes on caravan park sites, until approximately 2030, providing regulatory certainty in the short term to the industry, its customers and local governments, and providing time in which more comprehensive regulatory reform can be undertaken.



Under the Act, park homes are required to have a chassis, axles and wheels which are structurally able to bear the weight of the park home giving it the capacity to be drawn by another vehicle on a public road.

## **Comment**

Over the last ten years, Local Governments and WALGA have been raising concerns with the Department of Local Government, Sport and Cultural Industries (DLGSC) on the regulation and management of park homes, seeking to resolve the various conflicts between the legislation governing Caravan Parks, Park Homes and Lifestyle Villages.

The report presented to the South West Country Zone by the City of Busselton provides a comprehensive summary of the issues and concerns relating to the approval of park homes under the *Caravan and Camping Grounds Act 1995*.

The recent [SAT decision](#) (*Henville and City of Armadale*) highlighted longstanding and significant issues with the Caravan Parks Legislation in Western Australia, and created a situation whereby most, if not all, park homes could be considered unlawful.

After the *Henville and City of Armadale* case, DLGSC set up a working group of State Agencies, to see whether the various pieces of legislation could be harmonised, to provide greater certainty to the park home industry and to Local Government.

At the end of 2019, the working group advised that they had arrived at a series of possible solutions, however, the only formal response that has occurred is the *Caravan Parks and Camping Grounds Amendment Regulations 2020*, as gazetted on the 4 March 2020 (more information [here](#)).

The new regulations address park homes that were already in place in mid-2019, but there is no change with respect to the lawfulness of new park homes constructed since that time. This creates significant uncertainty and issues for the industry, its customers and for Local Government in assessing applications for park homes under the caravan park legislation. As outlined in the South West Country Zone report, this is an inadequate solution because it does not address the underlying issues between the various pieces of legislation.

The South West Country Zone resolution, which seeks an urgent amendment to the *Caravan Parks and Camping Grounds Act 1995* to allow the continued lawful placement of new manufactured homes on caravan park sites, until 2030, is therefore supported.

This will provide greater regulatory certainty in the short term to the industry, its customers and local governments, and will enable a more comprehensive regulatory reform to be undertaken to address the issue, more holistically, of the location of park homes in caravan parks.

## 5.2 Submission on Decision Paper – Swimming Pool and Safety Barrier Control (05-015-02-0010 VJ)

*By Vanessa Jackson, Policy Manager Planning and Improvement*

### Recommendation

**That the submission on the Decision Paper on Swimming Pool and Safety Barrier Control, be endorsed.**

### Executive Summary

- In June 2020, a Decision Paper on Swimming Pool and Safety Barrier Control was released to the Local Government sector.
- A workshop with Local Government Building Surveyors and Swimming Pool inspectors was held to assist in providing feedback on the 16 proposals contained in the Decision Paper.
- The proposed changes to the swimming pool barrier inspection process has resourcing implications for the sector.
- A submission has been prepared to meet the comment deadline of 16 September 2020.

### Attachments

Attachment 1 – Decision Paper Swimming Pools.

Attachment 2 - Submission on the Decision Paper - Swimming Pool and Safety Barrier Control  
<https://walga.asn.au/getattachment/Documents/Item-5-2-attachment-link-Decision-Paper-Swimming-Pool-and-Safety-Barr.pdf?lang=en-AU>

### Policy Implications

Current position from WALGA's Policy and Advocacy Positions manual ([here](#))

- The fee for structure applications made under the Building Act should be reviewed with the aim for cost recovery

### Background

On 23 November 2017, the Ombudsman's Report '[Investigation into ways to prevent or reduce deaths of children by drowning](#)' was tabled in WA Parliament. The report contains 25 recommendations, of which 20 were specifically directed to the Building Commissioner, and five were directed to the Department of Mines Industry Regulation and Safety (DMIRS).

In January 2019, DMIRS undertook targeted consultation with Local Government through a consultation paper on swimming pool and safety barrier controls. The feedback provided at a Local Government workshop was submitted in March 2019, and this feedback has informed the preparation of this recently released DMIRS Decision Paper.

The purpose of the Decision Paper is to:

- outline the current issues with respect to swimming pools and safety barriers in light of the recommendations in the Ombudsman's Report;
- examine the impacts of reforms based on the feedback from stakeholders; and
- set out the decisions for change.

The Decision Paper sets out 16 decisions on how the Government intends to improve the regulatory requirements for Swimming Pool and Safety Barrier Control and the impacts of each decision are presented in the report. In a number of instances, non-regulatory interventions have been determined as the best method to improve safety outcomes, as well as addressing the recommendations in the Ombudsman's Report.

The report outlines proposed regulatory changes or non-regulatory changes for the following issues:

|  |  |
|--|--|
| Building Permits, Notice of Completion & first barrier inspection  | Excluded areas of the State                  |
| Barriers for pools under construction & other temporary barriers   | Pre-November 2001 concession                 |
| Reinspections of non-compliant barriers                            | Boundary barriers                            |
| Compliance and enforcement strategy for barrier compliance         | Training of swimming pool barrier inspectors |
| Four-yearly inspections: administering, record keeping & reporting | Display of CPR charts                        |
| Swimming pool barrier inspection charge                            | Portable swimming pools                      |
| Inspection of pools with a depth of water 30cm or less             | Spa baths                                    |
| Barrier inspection at sale/rent of property                        | Swimming pool covers                         |

DMIRS has advised that it will work closely with stakeholders to develop the necessary regulatory amendments and guidance material to ensure WA has in place best practice requirements to reduce the risk of young children drowning in swimming pools. Submissions on the Decision Paper close on the 16 September 2020.

## Comment

The majority of the proposals within the decision paper are supported, as they align with the feedback provided to DMIRS in 2019. The paper proposes a few new processes in the current pool barrier control:

- A new first barrier inspection to be conducted by Local Government which is accompanied by a new maximum fee of \$292
- A series of additional guidance notes for Local Government and the Industry in the installation process, best practice inspection processes and compliance and enforcement processes.

A workshop was held with Local Government Building Surveyors and Swimming Pool inspectors on 16 July 2020 with officers from 33 Local Governments attending the session. Officers were from Armadale, Bayswater, Belmont, Bridgetown Greenbushes, Broome, Bunbury, Busselton, Canning, Capel, Chittering, Cockburn, Collie, Dandaragan, Gosnells, Joondalup, Kalamunda, Mandurah, Melville, Mosman Park, Mundaring, Northam, Perth, Port Hedland, Rockingham, Serpentine Jarrahdale, South Perth, Subiaco, Stirling, Swan, Vincent, Wanneroo, Waroona and Yilgarn. The feedback from these officers has assisted in the preparation of the attached submission.

Comments in the submission have been made on the following decisions:

- The fee structures cannot claim to be cost recovery if a maximum fee is regulated
- Further work is required in regard to the boundary barrier requirements
- Owners of empty pools should be charged an inspection fee, rather than other ratepayers subsidising the inspection of their empty pool.

The details in the submission will provide DMIRS with assistance in drafting of the amendments to the *Building Act 2011* and *Building Regulations 2012* and in the preparation of the guidance documents.

**Item 5.2 attachment 1**

| Issue (and source)   | DMIRS Decision paper recommendation   | WALGA comments   |
|--|---|--|
| <p><b>1. Building Permits, Notice of Completion &amp; first barrier inspection</b></p> <p>Ombudsman recommendations 5 &amp; 6<br/> <i>Consultation Paper elements 1 &amp; 10</i></p> | <p>Amend the Building Regulations to:</p> <ul style="list-style-type: none"> <li>• require the first barrier inspection to be undertaken by local government only;</li> <li>• establish a maximum fee for the first barrier inspection, which also covers any subsequent re-inspections. The maximum fee will be based on cost recovery principles for local governments, but implementation will be deferred until the 2021-22 financial years; and</li> <li>• exempt swimming pool barriers from the requirement to obtain a building permit.</li> </ul> <p>Provide guidance on:</p> <ul style="list-style-type: none"> <li>• building permit minimum documentation for swimming pools (as in Appendix 2);</li> <li>• the new process requirements to local governments and owners, including specific guidance on carrying out the first safety barrier inspection;</li> <li>• Notice of Completion (BA7) requirements and the use of Building Act sanctions/penalties for not complying, in order to increase the level of compliance; and</li> <li>• reducing the building permit validity period for fibreglass swimming pools to six months.</li> </ul> <p>Collaborate with SPASAWA to educate pool builders on the Notice of Completion requirements.</p> | <p>The following comments are provided on amending the Building Regulations: -</p> <ul style="list-style-type: none"> <li>- Support that the first barrier inspection to be undertaken by Local Government only, as the sector is responsible for ongoing inspections it is beneficial to undertake the first inspection for consistency.</li> <li>- Support the establishment of a new fee for the first barrier inspection (including the subsequent reinspections). However, imposing a maximum fee of \$292 while stating that it is based on cost recovery, is contradictory. A more detailed response on the fee structure is provided in Decision 6.</li> <li>- Do not support the exemption of a swimming pool barrier from the requirements to obtain a building permit. The rationale provided in the Decision paper incorrectly assumes that the Industry will be submitting the BA07 Notice of Completion in order to then initiate the inspection process. The level of compliance for the submission of the BA07 is on average around 30%. Given complaints from Industry outlined in the Decision paper, an easier option would be to separate the pool and the barrier into two applications, ensuring the builder is responsible for the pool and any temporary fence during construction, while the owner would be responsible for the permanent barrier/fence. One application for both the pool and the barrier would still also be possible.</li> </ul> <p>The following comments are provided on the proposal to provide additional guidance: -</p> <ul style="list-style-type: none"> <li>- Appendix 2 – Minimum documentation is supported, providing this becomes the benchmark information for a complete application under Section 16 of the Building Act 2011. Specific feedback on the content of Appendix 2: - <ul style="list-style-type: none"> <li>▪ The terminology should be Swimming Pool Safety Barrier Report, not Swimming Pool Certificate.</li> <li>▪ Site plan should include all other buildings as well as the elevations, existing structures, ground levels, locations of</li> </ul> </li> </ul> |

| Issue (and source)   | DMIRS Decision paper recommendation  | WALGA comments   |
|--|--|--|
|  |  | <p>existing retaining walls or fixtures, actual boundary fence heights.</p> <ul style="list-style-type: none"> <li>▪ Photographs – one photo may be insufficient, ie it doesn't prove compliance that the gate is sufficient unless there is a measuring tape showing heights etc.</li> <li>- The first inspection should be no different to any future inspections and if a guidance is to be developed it should cover all inspections.</li> <li>- The guidance should also clearly explain the reason for the BA7 information and the infringements that are possible for non-compliance, to reduce the amount of time a Local Government spends in chasing up the completion notice. The Decision paper does not consider a higher penalty for failure to comply with the BA07; currently the out of court penalty is \$500, and this could be increased to \$1000 to assist in compliance.</li> <li>- Reducing the building permit validity period for fibreglass swimming pools to six months is supported. Given it is just guidance it will enable members to consider applying 6 months to all pools, just fibreglass ones, or 12 months, due to staff resourcing and IT capabilities.</li> </ul> |
| <p><b>2. Barriers for pools under construction &amp; other temporary barriers</b></p> <p>Ombudsman recommendation 21<br/> <i>Consultation Paper elements 1 &amp; 7</i></p> | <p>Not to amend the Building Regulations requirements for temporary barriers.</p> <p>Provide guidance on:</p> <ul style="list-style-type: none"> <li>• construction and other temporary barriers in general, including the good practice of having a child-resistant gate and the importance of not propping open or removing portions of temporary barriers;</li> <li>• good practice of reinspecting temporary barriers at intervals not exceeding three months;</li> <li>• approving plank and mesh covers as a performance solution; and</li> <li>• risks associated with pools under construction.</li> </ul> | <p>Support, as it does not require a change to the Building Regulations. Guidance allows the option for small and/or remote councils to vary the process based on resourcing.</p> <ul style="list-style-type: none"> <li>▪ The timeframe for temporary barrier should however be clearly specified in regulations, to ensure that builders and owners do not use them for more than a 3 month period.</li> <li>▪ Plank and mesh is a better option than temporary fencing, however, if it's not regulated why is there the need for a performance solution? Or is it part of an approval under Building Regulations regulation 51(5)?</li> </ul>   |

| Issue (and source)  | DMIRS Decision paper recommendation  | WALGA comments   |
|---|--|--|
| <p><b>3. Reinspections of non-compliant barriers</b></p> <p>Ombudsman recommendations 19 &amp; 20<br/><i>Consultation Paper elements 1 &amp; 3</i></p>  | <p>Amend the Building Regulations to:</p> <ul style="list-style-type: none"> <li>• specifically require reinspection of non-compliant swimming pool safety barriers; and</li> <li>• clarify that the inspection fee incorporates the reinspection of non-compliant barriers (refer to Decision 6).</li> </ul> <p>Provide guidance on good practices for:</p> <ul style="list-style-type: none"> <li>• arranging reinspections promptly in the event of non-compliance;</li> <li>• reinspecting non-compliant barriers until compliance is achieved; and</li> <li>• reinspecting non-compliant barriers within a 60-day maximum period, where possible and practicable.</li> </ul>  | <p>Support the changes to the building regulations to specifically state that barriers must be inspected until compliance is achieved and that the fee is able to include multiple inspections undertaken.</p> <p>In regards to the guidance provided: -</p> <ul style="list-style-type: none"> <li>▪ 60 days is considered to too long, between 14 - 30 days is the current standard practice. However, as it is only being specified as suggested maximum period and as a good practice principle, this timeframe shouldn't cause concern.</li> </ul>  |
| <p><b>4. Compliance and enforcement strategy for barrier compliance</b></p> <p>Ombudsman recommendation 18<br/><i>Consultation Paper consultation element 2</i></p>   | <p>Provide guidance on compliance and enforcement strategies, including the use of available enforcement tools and sanctions (e.g. infringement notices) under the Building Act to penalise non-compliance, in order to achieve higher levels of compliance and encourage a common approach.</p>   | <p>Support. This will be helpful for those Local Governments that seek to have a recognised strategy for enforcement. Many members already have a well-established enforcement process in place for all compliance activities, not just swimming pool inspections.</p> <p>A review of infringement notices should be undertaken, specifically for the consideration of a penalty for constant denial of access, missed inspections by owner not being present and/or no responses to inspection due notices.</p>   |
| <p><b>5. Four-yearly inspections: administering, record keeping &amp; reporting</b></p> <p>Ombudsman recommendations 7 &amp; 8 and part of 15 &amp; 16<br/><i>Consultation Paper elements 1 &amp; 4</i></p> | <p>Amend the Building Regulations to require local governments to report annually to the Building Commissioner, providing sufficient data (as published by the Building Commissioner) to demonstrate progress with the four-yearly inspection programme.</p> <p>Provide guidance on:</p> <ul style="list-style-type: none"> <li>• organising inspections, accessing properties (including difficulty arranging/gaining access), and carrying out an inspection (including a checklist of all elements to be inspected, barrier access point considerations, and taking photographs);</li> <li>• record management practices appropriate to swimming pool barrier inspections; and</li> <li>• pool register minimum information.</li> </ul> | <p>Support. The current reporting process is not overly onerous.</p> <ul style="list-style-type: none"> <li>▪ Clarity needs to be provided that in amending the Regulations, there will not be a penalty on a Local Government if they are unable to provide the annual data.</li> <li>▪ The report doesn't reflect why Local Government could not undertake the inspection which can be misleading in the report presented in Parliament ie unable to arrange access.</li> </ul> <p>Support additional guidance on the record keeping process as this could assist in standardising the record keeping practice at all Local Governments.</p> |

| Issue (and source)   | DMIRS Decision paper recommendation   | WALGA comments   |
|--|---|--|
| <p><b>6. Swimming pool barrier inspection charge</b></p> <p>Ombudsman recommendations 10 and 11.</p>   | <p>Amend the Building Regulations to:</p> <ul style="list-style-type: none"> <li>• increase the prescribed annual maximum charge for swimming pool barrier inspections. Further analysis will be undertaken to determine a new maximum fee that improves local governments ability to cost recover, but implementation will be deferred until at least 2021-22; and</li> <li>• clarify that this charge includes reinspections of non-compliant barriers.</li> </ul> <p>Provide guidance to local government to clarify:</p> <ul style="list-style-type: none"> <li>• the intent that the new annual maximum charge will improve the ability for local governments to achieve cost recovery, and that it incorporates the four-yearly safety barrier inspections, reinspections of non-compliant barriers, and the monitoring/inspection of pools with a depth of water 30cm or less; and</li> <li>• the requirement to actually conduct (not simply arrange) an inspection at intervals not exceeding four years.</li> </ul> | <p>WALGA's policy position with respect to fees and charges is that a review be undertaken to remove fees and charges from legislation and Councils be empowered to set fees and charges for Local Government services. Fees determined by State Government legislation are of particular concern to Local Governments and represent significant revenue leakage because of:</p> <ul style="list-style-type: none"> <li>▪ Lack of indexation;</li> <li>▪ Lack of regular review (fees may remain at the same nominal levels for decades), and</li> <li>▪ Lack of transparent methodology in setting the fees (fees do not appear to be set with regard to appropriate costs recovery levels)'. </li> </ul> <p>Imposing a maximum fee while stating that it will assist in cost recovery, is contradictory. It should be full cost recovery, otherwise all other rate payers are paying for the inspections of pools. Other fee for service functions are justified, the sector is able to charge the true cost of the service provision, dependant on the size and resources of their Local Government. DMIRS should just provide guidance and let the local government set own fee.</p> <p>Support that the fee structure must include the number of reinspections required to ensure compliance.</p> <p>Do not support that owners of empty pools are not included in the inspection fees. If they are still on the swimming pool register and the pool has not been decommissioned, then they must pay the same inspection fee, as the other pool owners should not be subsidising these inspections. Empty pools/ spas are still pools and should have a compliant barrier as they can be easily refilled.</p> |
| <p><b>7. Inspection of pools with a depth of water 30cm or less</b></p> <p>Ombudsman recommendation 24<br/>Consultation Paper elements 1 &amp; 5</p> | <p>Provide guidance to local governments on:</p> <ul style="list-style-type: none"> <li>• the good practice of monitoring the status of private swimming pools with a depth of water 30cm or less for the purpose of ensuring they are not refilled with a depth of more than 30cm of water without a compliant safety barrier in place.</li> <li>• including the estimated cost of inspecting pools with a depth of water 30cm or less into their estimated cost for the running of their normal four-yearly pool barrier inspection program.</li> </ul>   | <p>Regulations should be changed to state that a swimming pool is 'capable of containing or holding 300mm of water', as this will remove any confusion over this clause.</p> <p>Do not support the lack of fee structure for an owner of an empty pool. If you have a pool that has not been decommissioned, then the pool is still on the Local Governments register and must be inspected, and therefore is part of the inspection process. Inspections and follow</p>   |



| Issue (and source)   | DMIRS Decision paper recommendation  | WALGA comments  |
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|  | <p>Provide guidance to pool owners:</p> <ul style="list-style-type: none"> <li>• of their obligation to ensure the depth of water in their pool remains at 30cm or less;</li> <li>• on the need to notify the local government if their pool is refilled with water;</li> <li>• that the pool will remain on the local government's pool register;</li> <li>• that the pool will continue to be monitored until decommissioned or removed;</li> <li>• the importance of installing a compliant safety barrier prior to refilling the pool with water, and the applicable penalties for failing to do so;</li> </ul> <p>and</p> <ul style="list-style-type: none"> <li>• on decommissioning private swimming pools, conversions (e.g. fish ponds), etc..</li> </ul>   | <p>up of empty pools still requires resourcing by the sector. Other pool owners should not be paying for owners with empty pools, as the pool could be refilled at any stage.</p> <p>WALGA has already prepared a Decommissioning advice note that could be incorporated into the guidance to local government.</p>   |
| <p><b>8. Barrier inspection at sale/rent of property</b></p> <p>Ombudsman recommendations 3 &amp; 4<br/>Consultation Paper elements 1 &amp; 13</p> | <p>Not to amend the Building Regulations to require swimming pool safety barrier inspections at sale or rent of a property.</p> <p>Provide guidance on:</p> <ul style="list-style-type: none"> <li>• voluntary barrier inspection service available on request to anyone, including potential buyers/sellers/agents;</li> <li>• barrier inspection records/certificates being made available on request to potential buyers/sellers/agents; and</li> <li>• barrier inspection records/certificates being made available on request to owners and authorised property managers for rental purposes.</li> </ul>  | <p>Support.</p> <p>The four year inspection regime provides suitable timeframe for barriers to be checked and the owner will have a current report. Many members already provide for ad hoc inspections for real estate agents/owners as a fee for service.</p> <p>Provision of the current report at sale or at change of tenancy could be pursued through Consumer Protection rather than through the Building Act.</p> |
| <p><b>9. Excluded areas of the State</b></p> <p>Ombudsman recommendation 25<br/>Consultation Paper element 9</p>                                   | <p>Amend the Building Regulations on formal request by affected local governments to require safety barriers for all private swimming pools in all areas of their geographic district.</p> <p>Actively engage with affected local governments to remove excluded areas from their district.</p> <p>Provide guidance to these affected local governments on:</p> <ul style="list-style-type: none"> <li>• the processes required to remove the regulatory exclusion and satisfy the Government's commitment to best practice regulation; and</li> <li>• the existing requirement for all new swimming pools in all areas of the State, regardless of excluded areas, to have compliant safety barriers at the time of completion of building work, regardless of whether or not a building permit is required.</li> </ul> | <p>Support this approach as it acknowledges the different resourcing at Local Governments and the logistical issues with carrying out inspections in the larger and more remote locations.</p> <p>The risk is still the risk, therefore, encouraging owners to consider the installation of a pool barrier is supported.</p>  |



| Issue (and source)  | DMIRS Decision paper recommendation  | WALGA comments   |
|---|--|--|
|   | Provide guidance to owners on the merit of voluntary pool barriers for those pools located in excluded areas of WA.  |  |
| <p><b>10. Pre-November 2001 concession</b></p> <p>Ombudsman recommendation 9<br/>Consultation Paper element 8</p> | <p>Not to amend the Building Regulations to remove the concession provided for swimming pools constructed prior to 5 November 2001. Provide guidance to owners on the benefits of isolation fences versus child-resistant door-sets.</p>   | <p>Support, as it would be unnecessary to regulate this, as the barrier complied with the existing legislation at the time of construction.</p> <p>Anecdotally the number of pools that use the concession are dropping, therefore over time it will be phased out as pools are replaced and the new pool will need to comply with the current Standard requirements. Don't need to change the status quo as it could be a major cost imposition for these pool owners.</p>  |
| <p><b>11. Boundary barriers</b></p> <p>Consultation Paper element 11</p>  | <p>Amend the Building Regulations to provide an additional option for boundary barrier compliance. This option will permit the use of the non-pool side of a boundary barrier where it is at least 1200mm in height and complies with NCZ 1, 2, 3, and where relevant NCZ 4, in addition to other relevant parts of AS 1926.1-2012.</p> <p>Not to amend the Building Regulations to prescribe the application of a 500mm clear area on the pool side of the boundary fence.</p> <p>Provide guidance on:</p> <ul style="list-style-type: none"> <li>• the additional option for boundary barrier compliance (once enacted); and</li> <li>• the application of AS 1926.1-2012 to boundary fences.</li> </ul> | <p>Not Supported.</p> <p>The boundary barrier requirement needs to be clarified and provide alternative options for compliance, as this decision still does not provide a sensible outcome.</p> <p>The owner on the pool side has no control over what happens on the non-pool side, and if a neighbour changes their NGL or modifies their garden then it would no longer be compliant. This option would be possible for a barrier on road reserve, public open space reserve, battle axe driveway, etc. but not for a shared property boundary fence.</p> |

| Issue (and source)  | DMIRS Decision paper recommendation   | WALGA comments  |
|---|---|---|
| <p><b>12. Training of swimming pool barrier inspectors</b></p> <p>Ombudsman recommendations 12, 13, 14, 15, 16 &amp; 17<br/>           Consultation Paper elements 1, 4 &amp; 6</p> | <p>Not to amend the Building Regulations to require the training of pool inspectors.</p> <ul style="list-style-type: none"> <li>• Support the development of a voluntary external training course.</li> <li>• Provide guidance in the form of a training manual to form part of the Pool Inspector Guidelines.</li> <li>• Provide annual workshops to maintain knowledge and skills of swimming pool inspectors.</li> </ul> <p>Promote to local governments:</p> <ul style="list-style-type: none"> <li>• the voluntary external training course, encouraging completion by their pool inspectors;</li> <li>• the annual workshops, encouraging attendance by their pool inspectors.</li> </ul> | <p>Support as it would ensure consistency amongst Swimming Pool inspectors and give greater credibility to the profession.</p> <p>The training could also be opened up to landscapers and builders to get raised awareness of the standards and then less faults would be constructed in the first place.</p> <p>Once training and CDP is established, it could eventually lead to the accreditation and registration of the Swimming Pool inspectors, which is the preferred option.</p> |
| <p><b>13. Display of CPR charts</b></p> <p>Consultation Paper element 12</p>  | <p>Provide guidance to owners on the benefits of learning CPR, and displaying CPR charts and their installation locations.</p>  | <p>Support.</p>   |
| <p><b>14. Portable swimming pools</b></p> <p>Ombudsman recommendations 22 &amp; 23</p>  | <p>Not to amend the Building Regulations to further regulate portable swimming pools.<br/>           Improve public awareness on child safety around portable swimming pools, via campaigns and publications.</p>   | <p>Support.</p> <ul style="list-style-type: none"> <li>▪ Public awareness is the key. It is too hard for a Local Government to track these as they can just appear and then disappear.</li> <li>▪ Portable pools should be clearly marked at point of sale that a Building Permit is required and a compliant safety barrier installed. It should be mandatory that all necessary information to keep children safe is provided at the point of sale</li> </ul>                           |
| <p><b>15. Spa baths</b></p>   | <p>Amend the Building Regulations to specifically exclude “spa baths” from the definition of a “private swimming pool”.</p>   | <p>Support providing that there is a very clear definition of what a ‘spa bath’ is.</p>   |
| <p><b>16. Swimming pool covers</b></p> <p>Consultation Paper element 14</p>   | <p>Request the Australian Building Codes Board to remove the WA addition that requires the use of a pool cover in the next cycle of amendments to the BCA.</p>  | <p>Support.</p>   |

## 5.3 Development Assessment Panels (05-047-01-0016 CH)

By Chris Hossen, Senior Planner

### Recommendation

That the findings and recommendations of the *Development Assessment Panels, 2011-20 Review* be endorsed and that WALGA advocate for:

1. The abolishment of the current 'mandatory' mechanism which requires a Development Assessment Panel to act as the decision maker where a proposal has a value of \$10 million or greater, and replace this with an 'opt in' mechanism for all proposals;
2. Raising the Development Assessment Panel threshold from the current \$2 million back to \$3 million; and
3. The Department of Planning, Lands and Heritage to make public comprehensive data related to the performance of the Development Assessment Panel system to improve the transparency of the system.

### Executive Summary

- The Development Assessment Panels (DAPs) system was introduced in July 2011 with the intention of creating a more streamlined planning approval process and to establish a better balance between professional advice and community representation.
- The Association undertook a review of the DAP system in 2016 in response to motions from Metropolitan Local Governments calling for the abolition of DAPs, this review found that the DAP system was failing to meet its aims.
- The Association has undertaken a further review of the DAP system, looking at the years 2011-2020. This review provides evidence that the DAPs system is still failing to meet its aims and objectives and is in need of further reforms.

### Policy Implications

A summary of previous decisions and positions of State Council relating to DAPs is provided in Attachment 1. Successful motions to the WALGA AGM have also been included in this attachment.

### Attachments

All State Council resolutions – Attachment 1

<https://walga.asn.au/getattachment/Documents/Item-5-3-attachment-1-Summary-of-all-WALGA-SC-and-AGM-DAP-Resolutions-v2.pdf?lang=en-AU>

Development Assessment Panel 2011-20 Review – Attachment 2

<https://walga.asn.au/getattachment/Documents/Item-5-3-attachment-2-Development-Assessment-Panels-2011-2020-Review-v3.pdf?lang=en-AU>

### Background

The DAPs system was introduced in July 2011 with the intention of creating a more streamlined planning approval process. DAPs were also established with the intention of providing a better balance between independent professional advice and Local Government representation through the involvement of independent technical experts in the determination of significant development proposals.

The Minister for Planning announced a number of changes to the DAP system which came into operation at the beginning of the 2015-16 financial year. The most significant of these changes was the lowering of the 'opt in' DAP assessment eligibility criteria to development proposals with a capital

works value of \$2m (outside of the City of Perth), and a reduction in the number of panels, particularly in regional areas.

Further reforms were undertaken in 2020 in response to the State Government's Action Plan for Planning Reform that has seen the number of panels reduce again from nine (9) to five (5), and a range of process improvements that seek to improve consistency of information and decision making, and enhanced transparency.

The Association undertook a review of the DAP system in 2016 in response to motions from Metropolitan Local Governments calling for the abolition of DAPs, this review found that the DAP system was failing to meet its aims. This review examined the performance of the DAPs system against its aims and objectives across the first five years of its operation. The Association also conducted a survey in 2016 to gather member's experience of the DAPs system.

## **Comment**

The analysis of the DAPs data between 2011-2020 generally shows that the DAP system is still failing to meet the stated aims and objectives of the DAP system.

Since the inception of the DAP system in 2011, the average processing time for development applications (DAs) has increased year on year. For the 2019/20 financial year, the average processing time for DAs was 148 days, with 68% of all proposals taking longer than 90 days, and 41% taking greater than 120 days. By comparison, in the period 2015/16, the average time taken by a DAP to determine a DA was 108 days, with 58% taking longer than 90 days and 28% taking longer than 120 days.

The analysis of DAP assessment timeliness in the DPLH's 2018/19 Annual Report further supports these findings, with only 72.9% of applications in that year processed within statutory timeframes. In comparison 82% of DAs assessed by Local Governments in 2018/19 were assessed within statutory timeframes (in the Local Government Performance Monitoring Report).

The decision to lower the capital works cost for DAP eligibility has led to rapid growth in the number of proposals that fall within the \$2-\$3m range, with these now accounting for 25% of all DAs considered by a DAP. Developments with a lower development value are unlikely to be of a complex or strategic in nature, and are generally service stations, child care centres and fast food restaurants. Proposals for such uses are over represented in recommendations for refusal by Local Government and in the rates of DAPs deferred decisions.

More detailed analysis of trends can be viewed in Attachment 2. Based on the findings, it is recommended that advocacy be undertaken on the following items:

1. The abolishment of the current 'mandatory' mechanism which requires a Development Assessment Panel to act as the decision maker where a proposal has a value of \$10 million or greater, and replace this with an 'opt in' mechanism for all proposals;
2. Raising the Development Assessment Panel threshold from the current \$2 million back to \$3 million; and
3. The Department of Planning, Lands and Heritage to make public comprehensive data related to the performance of the Development Assessment Panel system to improve the transparency of the system.

An interactive dashboard of the DAPs decision database will be developed by the Association.

In conclusion, the findings of the 9 year analysis of the DAPs system supports the long held position of the Association that the DAPs system is in need of significant reform for it to achieve its objectives of greater transparency, consistency and efficiency in decision making on significant planning applications.

## **5.4 Air Handling Discussion Paper Part Two (05-031-01-0001 BW)**

*By Bec Waddington, Policy Officer, Community*

### **Recommendation**

**That the submission to the Department of Health in response to the Air Handling discussion paper Part Two be endorsed.**

### **Executive Summary**

- The *Public Health Act 2016* is progressing through a five-stage process of implementation and is currently at Stage 4. All regulations from the previous *Health Act 1911* will be repealed and replaced with new regulations at the commencement of Stage 5, which is anticipated to commence in 2021.
- The Department of Health previously released a discussion paper on Air Handling where WALGA provided a formal submission supporting the development of new regulations, but noting the need for further detail in the content of the regulations. The Department has now released part two of the discussion paper which provides more detail on the regulations.
- WALGA's Submission discusses Local Government's preference for air handling enforcement to be centralised with the Department of Health, rather than Local Government as the enforcement agency.

### **Attachment**

WALGA Submission to Department of Health: Air Handling Discussion Paper Part Two.

### **Policy Implications**

WALGA has previously made comment on the Public Health regulations; Construction Sites Facilities, Cloth Materials and Temporary Toilets Regulations (Resolution 139.7/2018) and Aquatic Facilities and Public Buildings (Resolution 15.3/2019), Managing Public Health Risks Associated with Pesticides in WA (Resolution 131.FM/2019), Managing Public Health Housing Risks in WA (Resolution 2.1/2020).

This paper relates directly to Air Handling Public Health Risks in WA, which WALGA previously made a submission on (Resolution 152.7/2019).

### **Background**

Air handling units, which usually have the acronym of A.H.U are found in medium to large commercial and industrial buildings.

Air handling units' condition and distribute air within a building. In essence, they are industrial scale air conditioners, part of a heating, ventilating, and air-conditioning (HVAC) system. They take fresh ambient air from outside, clean it, heat it or cool it, maybe humidify it and then force it through some ductwork around to the designed areas within a building. Most units will have an additional duct run to then pull the used dirty air out of the rooms, back to the AHU, where a fan will discharge it back to atmosphere.

The Department of Health (DOH) released the "Air Handling Discussion Paper Part Two" for public comment; this provides more detail on the proposed new regulations. The major changes outlined in this paper, which relate to Local Government are:

- Registration will remain a requirement; however, it is yet to be determined whether this is maintained at local government or in a centralised register.
- Remove the requirement for Local Government to assess and approve applications in respect of air handling or water systems.
- Require a Risk Management Plan as part of the registration process and provide templates and guidance to enable local government to enforce this requirement.

## **Comment**

The report contains technical advice in response to the 19 survey questions. Despite extensive call for comment, Local Governments provided limited feedback. The key points of the submission are:

- While there is a recognised public health risk associated with air handling, it is considered a low priority for the Local Government sector due to the low occurrences of outbreak, relatively low numbers and the requirement for highly specialised technical knowledge that most Local Governments are unlikely to have.
- All feedback received indicated that it would more appropriate for a centralised system for registration and enforcement with Department of Health as the enforcement agency.
- Local Governments would be better placed to provide on-ground support during assessment of an outbreak on a case-by-case basis (as they would do in any case) rather than being an enforcement agency.

# Air Handling Discussion Paper Part Two

## WALGA Submission to Department of Health

July 2020

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## Introduction

The Western Australian Local Government Association (WALGA) is the united voice of Local Government in Western Australia. The Association is an independent, membership-based organisation representing and supporting the work and interests of Local Governments in Western Australia.

It provides an essential voice for its members who are 138 Local Governments, 1,215 Elected Members and approximately 22,000 Local Government employees as well as over 2.2 million constituents of Local Governments in Western Australia. The Association also provides professional advice and offers services that provide financial benefits to the Local Governments and the communities they serve. WALGA is appreciative of the extensive consultation with Local Government that the Department of Health has undertaken in the review of legislation and regulations.

## Background

The Department of Health (DOH) released the “Air-handling Discussion Paper Part Two” for public comment. The discussion paper outlines the details proposed to be included in new regulation based on the feedback from the initial discussion paper.

Local Government is an enforcement agency under the *Public Health Act 2016* (the Public Health Act), with Local Government Environmental Health Officers (EHO’s) playing a key role in administering the Public Health Act and Regulations. To ensure broad representation of Local Government responses to the Discussion Paper, and within this submission, WALGA promoted the Discussion Paper consultation through our formal communication channels, as well as via emails to Local Government networks of officers working in environmental health. All Local Governments were invited to participate in a discussion meeting and all who provided comment on the Discussion Paper Part One were encouraged to provide comment on Part Two.

WALGA received a joint submission from the Shires of Meekatharra, Mount Magnet, Yalgoo and Cue. The City of Busselton, Shire of Manjimup and the Metropolitan Environmental Health Management Group (MEHMG) provided some informal comments. Additionally, WALGA officers responsible for the areas of Governance, Community and Planning Policy have provided comment on the submission. A list of engagement methods and the Local Governments engaged is included in Appendix 1.

## Local Government Response

### Revised definitions and exemptions

#### **1. Do you agree that the proposed regulations apply to all cooling towers except those in Class 1, 4 or 10 buildings under the Building Code?**

Yes. However, consideration needs to be given to whether floor space is the threshold, or if it is the existence of the cooling towers as the threshold. This is not clear in the paper.

#### **2. Do you agree that a proposed risk rating matrix should be used by enforcement agencies to classify each type of system and/or building?**

Yes, although the risk matrix should be used as the guide for the applicant to comply with, rather than the matrix be used by the enforcement agency to tick off.

#### **3. Do you agree that the proposed regulations would apply to commercial car washes or other potentially high-risk businesses/facilities?**



Yes if they have been a source of legionella cases in the past. If not, it seems that it may be a bit excessive for a car wash to be included within the regulations.

**4. Do you agree with the term 'vulnerable facility'?**

This depends on how the rest of the Classes of Buildings are incorporated into the regulations. Does this mean that different criteria will be established for the four vulnerable facilities mentioned on page 4?

**5. Should the proposed regulations apply to any other building or facility not mentioned?**

If 'Class of Buildings' is the means of identification, it appears that all higher risk facilities have been covered.

**6. Do you have any concerns or comments about this proposal?**

No

**Administration requirements and application of regulations**

**7. Do you agree that air-handling and water systems should be registered with the appropriate enforcement agency?**

Yes, but the appropriate enforcement agency needs to be determined. The Discussion Paper implies that it could be Local Government, Department of Health or both. Considering the relatively small scale of this (3500 systems over 40 Local Governments) and the highly specific technical knowledge that would be required in each Local Government a centralised system would likely be more efficient.

**High-risk systems and vulnerable facilities**

**8. Do you agree that warm water systems in 'vulnerable' facilities including hospitals and aged care facilities should be registered with the appropriate enforcement agency?**

Yes

**9. Do you agree that the Chief Health Officer should be the principle enforcement agency for State hospitals and State aged care facilities?**

Yes, Local Governments do not have the highly technical expertise to be the enforcement agency.

**10. Do you agree that 6 months is an appropriate amount of time for owners to register a warm water system following the enactment of the proposed regulations?**

Yes, providing all of the necessary paperwork or online system is set up and it is easy to register.

**11. Do you have any other ideas or comments to make about any of these proposals?**

Local Governments should not be the enforcement agency with such systems. These systems are highly technical and require much more analysis than in most cases can be reasonably supplied by a Local Government.

**Compliance with the National Construction Code**

**12. Do you agree with requiring compliance with the NCC for design, installation and maintenance of air handling and water systems?**

Yes, it is easier to apply and will make it nationally consistent.

**Risk Management Plans**

**13. Do you agree that Risk Management Plans should be mandatory as part of the registration process for high risk or vulnerable facilities? And optional for lower risk premises?**

Yes, Risk Management Plans should be mandatory for the high-risk facilities only. However, WALGA has concerns about the following statement on page 11:

*“RMPs are to be verified by the appropriate enforcement agency to ensure they contain the necessary information as described in the DOH template.”*

This implies that any Local Government who is the appropriate enforcement agency (if this is the case) would have to have a staff member that with the appropriate skills and certification to verify that the RMP is correct. These systems are highly technical and require much more analysis than in most cases can be reasonably supplied by a Local Government. WALGA strongly encourages having a centralised system; this would be more efficient and less of a risk for the Local Government sector.

**Independent auditors**

**14. Do you agree with the use of independent auditors to undertake regular inspections of systems and to report to the appropriate enforcement agency?**

Yes

**15. Do you agree with the use of independent auditors to undertake regular inspections of systems and to report to the appropriate enforcement agency?**

Yes

**Regular maintenance inspections and water testing**

**16. Do you agree with the proposal to replicate the Australian Standards requirements for either routine maintenance schedules or regular water sampling and testing?**

Not applicable

**17. Do you have any other ideas or comments regarding this proposal?**

Not applicable

**Testing results reporting**

**18. Do you agree with the proposed requirements for reporting of microbial testing and investigation if above a threshold?**

Not applicable

**Final Comments**

**19. Do you have any other ideas or comments to make about any of these proposals?**

While there is a recognised public health risk associated with air handling, it is considered a low priority for the Local Government sector due to the low occurrences of outbreak, relatively small in scale and the requirement for highly specialised technical knowledge that most Local Governments are unlikely to have.

All feedback received indicated that it would be more appropriate for a centralised system for registration and enforcement with the Department of Health as the enforcement agency. Local Governments would be better placed to provide on-ground support during assessment of an outbreak on a case by case basis (as they would do in any case) rather than being an enforcement agency.

In relation to the five key changes outlined on page 17 of the discussion paper, WALGA has the following comments:

| <b>Key Proposed Changes</b>  | <b>WALGA comments</b>  |
|--|--|
| Registration will remain a requirement, however it is to be confirmed whether this is maintained at local government or in a centralised register  | WALGA does support registration as a requirement, but does not support this being maintained by Local Government (as outlined above), instead encourages a centralised register with Department of Health.                         |
| Remove the requirement for local government to assess and approve applications in respect of air-handling or water systems.  | Yes, WALGA supports this proposal.   |
| Require a Risk Management Plan as part of the registration process and provide templates and guidance <i>to enable local government to enforce this requirement</i>  | WALGA does not support Local Government having a role in registration; this should be centralised with Department of Health.<br>WALGA does support the requirement for a Risk Management Plan as part of the registration process. |
| If facilities choose water sampling and testing, reporting of results over set thresholds will be mandatory for high-risk systems and vulnerable facilities.   | This should go to the centralised location for greater transparency and tracking   |
| Independent auditors will be required to review the RMP every 3 years or sooner, depending on the risk level of the system or facility. Service technicians will undertake monthly inspections or water sampling and complete repairs or equipment replacement | Yes, WALGA supports this.  |

## Conclusion

Thank you again for the opportunity to make comment on the “Air-handling Discussion Paper Part Two”. Local Governments are appreciative of the opportunity to provide input on the development of the *Public Health Act 2016* regulations, and it is anticipated that integrating the experiences and knowledge of Local Government Environmental Health Officers into regulation will lead to improved health and wellbeing for community.

## Appendix: Engagement Methods

### Engagement Process

#### Newsletters:

- WALGA Local Government News
- WALGA Community and Place News

#### Emails:

- Local Government Environmental Health Officers Mailing List
- Metropolitan Environmental Health Management Group (MEHMG)
- WALGA Teams: Governance, Planning

#### Formal correspondence:

- Submission sent to WALGA People and Place Policy Team prior to State Council
- \*to be approved by WALGA State Council\*

#### Written submissions / comments received from:

- WALGA Planning
- Shires of Meekatharra, Mount Magnet, Yalgoo and Cue
- Shire of Manjimup

#### Verbal comments received from:

- City of Busselton
- MEHMG

## 6. MATTERS FOR NOTING / INFORMATION

### 6.1 COVID-19 Pandemic - Update

By Nicole Matthews: COVID-19 Coordinator

**Please note: The information contained in this report is up-to-date as of 3 August 2020. If required further supplementary information will be provided at Zone and State Council meetings, as well as through other channels, such as the COVID-19 Update from the WALGA President and CEO.**

#### Recommendation

That the information contained in this report be noted.

#### Executive Summary

- At the time of writing the COVID-19 pandemic in WA is under control, with a significant reduction in active cases and no evidence of community transmission.
- Restrictions in WA have eased, enabling many businesses and Local Government facilities to reopen. However outbreaks in Victoria and New South Wales have delayed the reopening of WA's border until at least August 15.
- While planning for possible local outbreaks of COVID-19 is underway, the focus has turned to recovery.
- The WA Government announced a State Recovery Plan on 26 July 2020. WALGA advocated for a package of Local Government led economic stimulus measures, *Rebooting Local Economies* during the State's consultation on developing the Recovery Plan.
- WALGA has continued to provide dedicated COVID-19 support and advocacy for members, including regular updates, webinars, guidance and analysis.

#### Policy Implications

The advocacy detailed in this item is in accordance with existing policy positions; some of the advocacy detailed in this item relates only to the current pandemic situation, so will not impact existing policy positions.

#### Budgetary Implications

Nil

#### Background

##### COVID-19 in WA

The latest information on COVID-19 cases in WA (including by Local Government Area) and nationally can be found on the WA Health website [here](#).

Phase 4 of the State Government Roadmap to easing restrictions commenced on 27 June. Phase 5, which would see all remaining restrictions removed except for WA's hard border and access to remote aboriginal communities, has been delayed until at least 15 August due to the significant level of community transmission of COVID-19 in Victoria and NSW.

A challenge to the constitutionality of WA's hard border closure, brought by Clive Palmer, will go before the High Court later this year.

## Economic impacts

The Economic and Fiscal Update provided by the Commonwealth Treasurer, Josh Frydenberg on 23 July 2020 indicated that Australia is expected to experience its largest ever recorded fall in economic activity during the 2020 calendar year, with an expected drop in GDP of 3.75 per cent. In financial year terms, GDP is expected to drop by 0.25 per cent in 2019-20 and 2.5 per cent in 2020-21. The unemployment rate is expected to peak during the December quarter 2020, at 9.25 per cent.

Overall, reduced tax receipts and increased public expenditure mean that instead of the small surplus position initially forecast, the 2019-20 Budget is expected to be in deficit by \$85.8 billion. A further deficit of \$184.5 billion is expected in 2020-21.

Australia has also recorded its biggest-ever recorded quarterly fall in consumer prices, which dropped 1.9 per cent in the June quarter driven by free childcare and cheaper fuel.

At a State level, ABS data released on 28 July indicates that 62 per cent of the jobs displaced in WA by late April had been recovered by July 11, 2020. It also showed WA has recorded the lowest decline in the number of jobs in the nation, down 3.1 per cent compared to a 5.6 per cent fall nationally, since March 14, 2020, when Australia recorded its 100th COVID-19 case.

WALGA is undertaking regular economic impact analysis to provide the sector with information on impacts at the local level (further information provided later in this agenda paper).

## Outbreak planning

The State Health Incident Coordination Centre (SHICC) has developed Integrated COVID-19 Outbreak Response Plans which set out the State's strategic response to outbreaks, both at a state-level and for 'high risk' settings. Plans have been developed for: Remote Aboriginal communities; Residential aged care; Prisons; Hospitals; Schools and Childcare services; Mining and Offshore facilities; Commercial vessels; and Congregate living. An Integrated COVID-19 Welfare Response Plan has also been developed to integrate with the Integrated Outbreak Plans.

WALGA is working with the SHICC and Department of Communities to ensure that implications for Local Governments are considered and that roles and responsibilities in an outbreak are understood.

## COVID-19 Recovery

### *Role of Local Government in recovery*

The State Government has determined that WA's COVID-19 recovery will be coordinated at a State, rather than a local level as would normally be the case after an emergency.

In correspondence to CEOs in late June, the State Recovery Controller, Sharyn O'Neill informed Local Governments that going forward, Local Government's role in COVID-19 recovery will be to:

1. collect and provide local impacts to the State Recovery Coordinator to inform recovery planning and implementation
2. align local recovery plans to the State Recovery Plan where required to ensure consistency
3. build on the strong work already undertaken by local governments in:
  - a) reviewing or adopting financial hardship policies to support ratepayers to provide rate, fee and tenancy relief to businesses and individuals in distress
  - b) reviving community services, sports and recreation to promote wellbeing and enable the community to resume active, connected lives in a COVID-safe manner
  - c) supporting arts culture, events and tourism activities and content in local areas and helping these industries to innovate to operate in the future
  - d) accelerating small capital works projects to provide vital employment channels and use local materials, contractors and labour services to support vulnerable parts of the workforce
  - e) streamlining or fast tracking approval processes and relieving compliance burdens on businesses and households where possible to stimulate local economic activity

4. monitor recovery progress and report any emerging issues and key actions taken at the local level to the State Recovery Coordinator to inform quarterly reporting to the State Recovery Steering Committee

### *State Recovery Plan*

The Premier and the State Recovery Controller Sharyn O'Neill released the [WA Recovery Plan](#) on 26 July. The Plan was accompanied by a statement detailing the health, economic and infrastructure, social, industry and regional impacts of the pandemic to date, which can be viewed [here](#).

The release of the Plan followed stakeholder engagement through Ministerial Roundtables, a number of which were attended by WALGA, Elected Members and Local Government CEOs, the State Recovery Advisory Group, of which WALGA President Mayor Tracey Roberts is a member. Key insights from these consultations can be found [here](#).

The Plan outlines \$5.5 billion in spending (including \$2.77 billion in relief and stimulus measures already announced) across 12 priority areas:

- Driving industry development
- Boosting local manufacturing
- Building infrastructure
- Investing in renewable energy and new technologies
- Rebuilding TAFE and reskilling our workforce
- Maintenance blitz
- Building schools for the future
- Building METRONET
- Major road construction
- Building community infrastructure
- Unlocking future mining opportunities
- Housing construction
- Supporting small business
- Buying local
- Green jobs and environmental protection
- Growing WA's food industries
- Investing in the tourism sector
- Revitalising culture and the arts
- Supporting our most vulnerable
- Putting patients first
- Unlocking barriers to investment

The Plan also has a particular focus on investing in regional WA and remote Aboriginal communities and supporting women and young people.

Recovery Plan initiatives are being announced progressively (details [here](#)). Of those announced at the time of this report, road safety improvements to reduce the number of run-off road crashes in country areas, funding for sport and community infrastructure, renewable energy and investment in broad-scale biodiversity outcomes such as water quality and roadside vegetation are aligned with initiatives in WALGA's 2020-21 budget submission and stimulus plan *Rebooting Local Economies* (see below).

WALGA will provide further information on announcements relevant to the sector as they become available.

Local Governments will have the opportunity to hear directly from the State Recovery Controller, Sharyn O'Neill at a WALGA webinar on Wednesday 26 August.

### **Support and Advocacy**

WALGA has continued to provide dedicated COVID-19 support and advocacy for the sector, including in the key areas below.

#### Rebooting Local Economies

WALGA developed a package of proposed economic stimulus, *Rebooting Local Economies*, for the consideration of the State Government in the development of the State Recovery Plan. The package was informed by information provided by every Local Government in the State regarding their projects and priorities to promote the economic recovery of their communities.

Information provided by Local Governments showed that the sector has provided \$512 million in financial support to our communities in the form of:

- \$101 million in rate relief
- \$12.5 million in rent relief
- \$24 million in additional maintenance works
- \$148 million in fees and charges relief
- \$34.5 million in financial grants
- \$192 million in additional capital works

*Rebooting Local Economies* seeks support for:

1. A State contribution of \$257 million, matched by Local Governments, to enable the sector to bring forward capital and maintenance projects that would support 2,951 jobs across the State and boost WA's Gross State Product by \$506 million in the immediate term.
2. An investment of \$256.3 million to fast track the delivery of shovel ready, value for money programs and projects like those identified for the Community Sporting and Recreation Facilities Fund and the Commodities Freight Route Fund, which will provide long lasting, widespread benefits across WA.

### WALGA COVID-19 Local Economic Impact Analysis

Following the Health and Economic Vulnerability Analysis provided to Local Governments two months ago, WALGA has now analysed publicly available economic data to determine the economic impact of COVID-19 on WA's local economies. This analysis includes:

- How local jobs have been impacted since the start of the pandemic, measured as a proportion of total payroll job changes in each Local Government Area;
- How local businesses have been impacted since the start of the pandemic, measured as a proportion of organisations within each Local Government Area that were accessing the JobKeeper subsidy in April; and
- The overall economic impact of COVID-19, relative to other Local Government Areas and regions.

Like the Health and Economic Vulnerability Analysis, the COVID-19 Local Economic Impact Analysis can be used as an input into a Local Government's operational and strategic decision making and planning. Some of the key areas where the data, which will be made available to all Local Governments, can be used include:

- For estimating the percentage of ratepayers (residents and businesses) who may be under added financial stress and will subsequently require access to hardship measures for their rates notices;
- For estimating potential changes in fees and services revenue, based on the percentage of residents and businesses who may be under added financial stress;
- To support applications for grant funding or other forms of support from State and Federal Governments;
- To support the appropriateness of, and to inform, Local Government response and recovery activities and stimulus measures; and
- For sharing with key community stakeholders, such as regional Chambers of Commerce, businesses, community groups and not-for-profits and other key bodies and institutions.

Other significant areas of advocacy and support include:

- *Planning and Development Amendment Bill 2020* - representations to Upper House members with a list of concerns on the Bill, which successfully effected some changes to the Bill. A full outline of the actions undertaken are included as a separate Item for Noting in this State Council Agenda.
- *Development Contribution Plans (DCPs)* - working with members to provide information to the Department of Planning, Lands and Heritage and Treasury regarding how DCP funds can be utilised and projects at each Local Government with DCPs that could possibly be brought forward if additional funding or assistance was provided.



- The release of a WALGA *Guide for 2020/2021 Budget Adoption* in July 2020:
  - The Guide assists Local Governments to meet the statutory requirements of the Ministerial Order gazetted on 8 May requiring budget adoption resolutions to specifically reflect a Local Government's rate setting strategies, treatment of penalty interest and management of overdue debts.
  - The Guide features an explanation of the Ministerial Order and provides 7 template Officer Recommendations associated with each Clause provision set out in the Order.
- *Procurement and support for local suppliers*
  - The Vendor Panel marketplace initiative now has 8000 local suppliers registered.
  - Following the release State Government's updated Buy Local Policy 2020 and the recently proclaimed *Procurement Act 2020*, WALGA will be examining further opportunities to maximise local and regional procurement engagement with Local Government.
- *Childcare Relief Package* - continued representations, together with ALGA on the financial impact of the Childcare Relief Package and lack of access to JobKeeper payments on Local Government childcare providers.
- *Emergency Management eLearning* - WALGA is providing this free of charge until 31 December 2020.
- *COVID-19 Updates* - 74 updates have been provided to the sector between 23 March and 31 July. There are approximately 1300 subscribers to these updates. Updates can be viewed on WALGA's COVID-19 website [here](#).
- *COVID-19 State Briefing to Sector Webinars* - The following Sector briefing webinars, hosted by WALGA President, Mayor Tracey Roberts, have been held since 1 June:
  - 5 June      Local Government Minister the Hon David Templeman and the Minister for Transport and Planning the Hon Rita Saffioti
  - 19 June     WALGA CEO Nick Sloan and Economist Nebojsa Franich
  - 10 July     US Consul General David J. Gainer
  - 24 July     Minister for Regional Health, Regional Communications and Local Government, The Hon Mark Coulton
  - 31 July     Valuer General, Lester Cousins
  - Upcoming    Local Government Minister the Hon David Templeman and State Recovery*  
26 August    *Controller Sharyn O'Neill*
- *Showcase Webinars* - WALGA has continued to showcase the work of the sector, though a webinar series featuring presentations from Local Governments discussing innovative approaches to managing COVID-19 and providing ongoing services to their communities.
  - June 4      Communicating with communities during the pandemic: City of Gosnells; City of Canning; Shire of Dundas
  - July 30     Local Government recovery activity: Shire of Narrogin; Town of Victoria Park; City of Mandurah

All showcase webinars can be found on the WALGA website [here](#).

## **6.2 Planning and Development Amendment Act 2020 (06-03-01-0001 VJ)**

By Vanessa Jackson, Policy Manager Planning and Improvement

### **Recommendation**

That the advocacy undertaken on the *Planning and Development Amendment Act 2020* be noted.

### **Executive Summary**

- The *Planning and Development Amendment Bill 2020* was passed by Parliament in June 2020, receiving Royal Assent on the 7 July 2020.
- The 26 amendments include a new development assessment pathway to the WAPC, establishment of a Special Matters Development Assessment Panel, and changes to the *Planning and Development Act 2005* that were foreshadowed in 2013.
- Regulations are currently being drafted by the Department of Planning Lands and Heritage.

### **Attachments**

*Planning and Development Amendment Act 2020* ([here](#))

### **Policy Implications**

WALGA's relevant Advocacy Position Statements:

- 6.2 Planning Reform - The Local Government sector supports the underlying principles of planning reform and the continuing focus of streamlining the planning system.
- 6.5 Development Assessment Panels - The Association does not support Development Assessment Panels (DAPs), in their current structure.

### **Background**

In 2013, State Council deliberated on the proposed reforms to the *Planning and Development Act 2005* (PD Act) (Resolution 274.5/2013).

On 20 May 2020, twenty six proposed amendments to the PD Act were tabled in Parliament without formal consultation with the Local Government sector. The two broad aims of the *Planning and Development Amendment Bill 2020* were to: -

1. Provide an urgent response to the COVID-19 pandemic, by:
  - facilitating significant development projects;
  - removing regulatory road blocks and significantly reduce red tape;
  - strategically refocus what urban and regional planning considers important;
  - enhancing how development contribution funds are utilised for community benefit; and
  - providing for a more robust planning environment with a higher degree of professionalism and enforcement capability.
2. Implement a comprehensive series of public, stakeholder and specialist reviews of the planning system, in order to create a better planning system, which:
  - creates great places for people;
  - is easier to understand and navigate; and
  - is consistent and efficient.

The Bill's Explanatory Memorandum explained that these aims would be implemented in two phases of legislation, the *Planning and Development Amendment Bill 2020* as the first phase, implementing those aspects of planning reform with most immediate impact on the planning framework, as a

prioritised COVID-related response. The second phase would be facilitated by a second Bill in the near future.

A Special State Council meeting was held on the 25 May 2020 to discuss the proposed Bill and the following resolution was made (RESOLUTION 85.4/2020):

Notwithstanding the need for Planning Reform and recognising the proposed impacts the *Planning and Development Amendment Bill 2020* has on local planning, WALGA does not support the Bill in its current form and;

That WALGA;

1. Advocate to the State Government for extensive consultation on the proposed legislation, noting:
  - a) Without due consideration of the full impact of the proposed 26 amendments, there is the potential for unintended consequences due to the haste in the drafting of this Bill;
  - b) The Bill provides unfettered powers to the WA Planning Commission, circumventing meaningful involvement of local communities in the planning process;
2. Writes to the Premier and Minister for Local Government to raise the sector's concerns with the Government's actions in setting aside the State and Local Government Partnership Agreement for the fast tracking of proposed legislative reforms under the cover of COVID-19 recovery.
3. Requests member Local Governments to inform the communities of possible impacts of the proposed legislation on local planning decisions.
4. Write to all non-Government Upper House members to discuss the sectors concerns.

The proposed Bill was passed by Parliament on the 23 June 2020, and Royal Assent was received on the 7 July 2020.

## Comment

Discussions with members raised two particular concerns, which included:

- Allowing the State Government to assess and approve certain development applications for an 18 month period, bypassing both DAP and Local Government assessment pathways.
- Creation of a "[Special matters DAP](#)" after the 18 month period, to consider significant development proposals (limited information has been provided on this reform proposal).

Both of these new assessment pathways are a major shift to the role of Local Government in the planning assessment process, arguably undermining the expertise that exists in the assessment of development applications, devaluing the sector's experience and competency in applying local planning schemes and making appropriate decisions.

The PD Act amendments provide the WAPC with powers to set aside any local planning controls (e.g. land use permissibility, height controls, floor space ratio, etc.). This proposal is a fundamental shift in the WAPC's role and function, moving from strategic matters and subdivision control into complex development assessment against local considerations.

It also appears that the "Special Matters" DAP removes Elected Member representation, instead requiring a representative with "local government knowledge". It was stated several times in Hansard that the WALGA President would be on the Special Matters DAP; however, no formal advice has been provided to confirm this statement, nor have any draft regulations been provided to clarify the Local Government representative on the Special Matters DAP.

During the debate on the Bill in the Upper House, the Association provided all Upper House members with a list of concerns with the proposed amendments to encourage changes to the Bill.

Several amendments to the Bill were endorsed during the debate, including:

- “Significant Development” definition was amended allowing any application over \$20 million in the Metropolitan Region and any \$5 million proposal in regional areas (including Mandurah) are now eligible for the new development assessment pathway. This pathway is optional, not mandatory.
- The CEO of Contaminated Sites legislation must be consulted, if appropriate.

The following amendments were also endorsed, as advocated for by the Association:

- WAPC must consult and must have due regard to submissions made by the public. The Bill originally stated “may” consult with the public and did not outline how the submissions would be considered.
- The 48 month period for the development to be substantially commenced has been amended to 24 months, ensuring that the provisions will only be used for seriously entertained development proposals to assist in COVID-19 recovery.
- If the Minister or Premier issue a direction to the WAPC or other Agency, then it must be provided to Parliament within 14 days of the direction being given, which will provide greater transparency.
- The *Environmental Protection Act 1986* has been removed from Part 17 of the Bill, which ensures that the WAPC is not able to override any of the legislated environmental requirements, including clearing permit provisions.

Regulations will now be drafted to provide additional guidance in the application of these new powers. As a result of advocacy by the Association, the DPLH established three working groups to work through the review of the *Planning and Development (Local Planning Schemes) Regulations 2015*, being: -

- Local planning frameworks, including local planning strategies, schemes and amendments, and local planning policies.
- Structure plans, activity centre plans and local development plans.
- Development Assessment Processes, including consultation.

WALGA called for expressions of interest from the sector to attend these working groups and provided 51 officer nominations to the Department, representing 32 Local Governments from metropolitan, regional and rural areas. DPLH has advised that *the intent and scope of the changes to the Regulations is generally not open for discussion; rather, the focus will need to be on ensuring that the changes can be implemented as effectively as possible and avoid unintended consequences. The feedback would therefore be focussed on how the proposals can be improved and refined.*

To date, DPLH have been flexible in listening to and accommodating input from working group participants in order to improve the changes to the Regulations.

A four week public advertising period for all of the proposed Regulations has been promised.

The use of the new assessment pathway, through the [State Development Assessment Unit](#) will be monitored by the Association and a report provided in 2021 regarding the effect of the new provisions.

## **6.3 Australian Fire Danger Rating System (AFDRS) Program (05-024-03-0035 EDR)**

*By Evie Devitt-Rix, Acting Policy Manager, Emergency Management*

### **Recommendation**

**That the following be noted:**

- 1. An update on progress of the Australian Fire Danger Rating System (AFDRS), including the implementation timeline for the project.**
- 2. Advice from the Department of Fire and Emergency Services (DFES) for Local Governments to suspend investment in current fire danger rating signage (including electronic signs) until a final prototype is announced.**

### **Executive Summary**

- The Australian Fire Danger Rating System (AFDRS) Program will design, develop and implement a national fire danger rating system to better describe the overall fire danger and risk to firefighters, land managers, broader government including Local Governments, utilities, businesses and the community.
- The project has been endorsed and overseen by the Australian New Zealand Emergency Management Committee and commenced in 2016. Critical research and prototypes are being socialised with all jurisdictions with workshops having been held in WA in September 2019 and July 2020.
- An Implementation Plan is currently being developed by the Department of Fire and Emergency Services (DFES), which will include extensive engagement with relevant stakeholders across WA to determine impacts and organisational change requirements. Implementation of the AFDRS is scheduled for June 2022.

### **Background**

The AFDRS program aims to build a new national fire danger ratings system that is based on updated science and decades of research into fire behaviour.

The current method of setting fire danger ratings was developed in the 1960's and is no longer effective in dealing with Australian bushfires. Significant advances in science, technology and the understanding and management of fires means that the current system no longer has the capacity or capability to effectively assist Australia in dealing with its most significant fires.

Since 2016, the AFDRS Program is being overseen by a project board reporting to the Australian New Zealand Emergency Management Committee (ANZEMC). The National program team has been working with national stakeholder groups to design and develop an updated system.

The AFDRS Program is estimated to cost in the order of \$42 million over five years with ongoing technology costs of approximately \$1.4 million.

The cost of fires is expected to rise significantly in the future, largely due to the substantial increases in Australia's population over the next 30 years. Climate will also play a role in increasing costs for Australia. Globally, and in Australia, the number of large fires significant in their size, destruction and inability to suppress is increasing. Accurately predicting and preparing for these events is well beyond the capacity of the current system

### **Comment**

DFES is leading WA's participation in the AFDRS. The first two phases of the project included a feasibility study, development of a research prototype and implementation of the Social Research

Project. The project is currently in phase 3 which includes the system build and the design of the new ratings and associated messaging. It is expected that the fire danger ratings framework and action messaging will be confirmed by November 2020 and operational testing of the new system has been scheduled from July 2021.

DFES are currently developing a State Implementation Plan to identify the governance requirements, resourcing needs and change management process. This will include extensive engagement with relevant stakeholders across WA to determine impacts and organisational change requirements to enable the effective implementation of the new AFDRS scheduled for release in June 2022. Advice from DFES for Local Governments to suspend investment in current fire danger rating signage (including electronic signs) until a final prototype is announced.

## **6.4 Report Municipal Waste Advisory Council (MWAC) (01-006-03-0008) RNB**

*By Rebecca Brown, Manager Waste and Recycling*

### **Recommendation**

**That the resolutions of the Municipal Waste Advisory Council at its 24 June 2020 meeting be noted.**

### **Executive Summary**

- This item summaries the outcomes of the MWAC meeting held on 24 June 2020.

### **Background**

The Municipal Waste Advisory Council is seeking State Council noting of the resolutions from the **24 June 2020** meeting, consistent with the delegated authority granted to the Municipal Waste Advisory Council to deal with waste management issues.

Copies of Agendas and Minutes are available from WALGA staff, on request.

### **Comment**

The key issues considered at the meetings held on **24 June 2020** included:

#### **Draft Waste Reform Submission**

The Department of Water and Environmental Regulation (DWER) Consultation Paper Closing the Loop: Waste Reforms for a Circular Economy contains a range of different reform proposals that address a series of issues. In developing the Submission the approach taken was to identify if a case for change to the existing conditions is present, there is support for the change options identified and any additional clarifications are needed. A draft Submission was developed for consideration by Local Government and feedback received has been incorporated into the final Submission.

#### **MUNICIPAL WASTE ADVISORY COUNCIL MOTION**

That the Municipal Waste Advisory Council endorse the draft Submission on the DWER Consultation Paper Closing the Loop: Waste Reforms for a Circular Economy.

#### **Draft Waste Levy Submission**

The Department of Water and Environmental Regulation Review of the Waste Levy Consultation Paper seeks feedback on the application and extent of the Waste Levy. The WALGA Policy Statement on the Waste Levy has been used as a basis for the Submission, as well as feedback received from Local Government. A draft Submission was developed for consideration by Local Government and feedback received has been incorporated into the formal Submission.

#### **MUNICIPAL WASTE ADVISORY COUNCIL MOTION**

That the Municipal Waste Advisory Council endorse the draft Submission on the Review of the Waste Levy.

### **Comparison – Waste Authority Business Plans and Annual Report**

MWAC has previously analysed the Waste Authority Business Plan to inform advocacy regarding the expenditure of the Levy. The analysis showed that a significant portion of the Levy, allocated to the WARR Account, is being spent on the staffing of DWER, with a much smaller proportion being spent on projects to reduce waste and increase resource recovery. WALGA met with the Waste Authority and DWER to discuss WALGA's analysis of this and is seeking confirmation from the Department that the analysis correctly allocates funding. For the 19/20 financial year, funding appears to be allocated:

- DWER staffing – 57.8%
- Local Government - 27.1%

- Consultant / Service Provider - 4.8%
- Waste Industry/Community/Charity - 0.3%

**MUNICIPAL WASTE ADVISORY COUNCIL MOTION**

That the Municipal Waste Advisory Council note the analysis of the 2018/19 and 2019/20 Waste Authority Business Plans and 2018/19 Annual Report.



## 7. ORGANISATIONAL REPORTS

### 7.1 Key Activity Reports

#### 7.1.1 Report on Key Activities, Commercial and Communications (01-006-03-0017 ZD)

*By Zac Donovan, Executive Manager Commercial and Communications*

#### **Recommendation**

**That the Key Activity Report from the Commercial and Communications unit to the September 2020 State Council meeting be noted.**

Commercial and Communications comprises of the following WALGA work units:

- Commercial Development
- Commercial Management
- LGIS Contract Management
- Marketing and Events
- Media and Advocacy (currently vacant)

The following provides an outline of the most recent key activities of Commercial and Communications in addition to those items included in the Finance and Services Committee Report:

#### **Commercial Development**

##### **Preferred Supplier Deloitte Review**

The Deloitte review of the WALGA Preferred Supplier Program has been completed and the outcomes reported to the Finance and Services Committee at the meeting of 22 July 2020.

As detailed in the report, Deloitte were supportive of the program and made four recommendations – all of which are being implemented – and three additional areas for opportunity in the provision of the program.

State Council is encouraged to review the item in the Finance and Service Committee minutes for full details of the report and actions, however a number of the point progressed since the presentation of that report include:

- Consolidation is underway of the 38 Preferred Supplier Panels into 11 key areas of activity, with a more focused set of sub-categories. This will provide for more efficient management and administration, and make the contracts easier to navigate.
- Work to simplify contract legal terms has been assigned to Freehills and is nearing completion. The intent is to avoid lengthy and complex contract negotiations and variations that adds costs and delays to realising Member benefit.
- Moving the appointment of Preferred Suppliers to a system of perpetual prequalification that is reviewed and refreshed every two years, subject to due diligence to enable additional new contract development.

##### **Contract Development**

Key activities in contract development are:

- Contract reviews nearing completion for the following PSA's - Telecommunications, Energy, Hardware, Ag and Turf, Signs, Corporate Wardrobe and PPE and Environmental Consulting. These will be the first PSA's to be transitioned to the new Super PSA model.
- Evaluations underway for the NPN Plant Machinery and Specialised Truck PSA renewals.
- New contract executed with Dell – currently running a second process to also on-board Dell for the Finance lease panel with a new zero interest offer

- Metro Courier Library services contract has been negotiated and activated for a further two year period.
- Completed negotiations with KPMG to join the Audit and Compliance Services Contract.

## **Commercial Management**

### **Local Supplier Performance**

WALGA has underwritten a 12-month free trial of the Marketplace local supplier platform for all Local Governments. As of 21 July the program had:

- In the three months of being available, 8,000 local suppliers had registered to participate on the platform.
- A total of \$4.6 million in contracts had been lodged on the platform representing about 150 contracts from 46 Local Governments.

### **Contract Management**

Key activities in contract and supplier management are:

- Discussions continue with suppliers identified as having under reported through the recent Preferred Supplier Compliance Audit. Face to face meetings to be scheduled in the coming week to agree a compromise on under reporting value and therefore payable rebate.
- The redevelopment of the annual Member Spend and Save Report is nearing completion summarising Members use of the Preferred Supplier Program over the last 12 months, and will be circulated to the CAC team for comment in the coming week prior to being sent to Members.

### **LGIS Contract Management**

Items have been presented to State Council for noting or decision under separate cover relating to the LGIS contract management on:

- LGIS Board minutes from 25 June 2020

## **Marketing and Events**

### **Rates Campaign**

The sector rates campaign initiated at the request of State Council has been running since Saturday, 27 June. The campaign aims to educate the community around the way rates are calculated, the difference between individual property values and whole of market movements as they relate to Council rates and the impact of property price movements on rates during a rates freeze, as will be the case for most metropolitan Councils.

Four print placements have appeared in Saturday editions of the West Australian, supported by social media organic posts and paid advertising for the 30 second ads featuring Ric Charlesworth. Over the five weeks of online promotion direct from WALGA, a total reach of 91,702 has been achieved. Further reach has been achieved through Member activity with approximately 20 Local Governments known to be using campaign artwork in local campaigns.

### **Reconciliation Action Week Video Production**

To coincide with Reconciliation Week, the WALGA Content Producer created eight videos featuring Local Government staff sharing their experiences with the Reconciliation Action Plan process. Participating Councils were: City of Melville, City of Perth, City of Rockingham, City of Fremantle, City of Bunbury, City of Kalamunda and City of Cockburn. Each of these videos has been posted to the WALGA website, with daily posts to Facebook revealing each content piece.

### **Media Activity**

Articles on specific topics relating to Local Government over the past two months are considered to be more balanced and positive than negative.

Issues that received considerable attention over the past two months included:

- Mostly balanced coverage is recorded on the topic of **Budget/ Rates/ Financial Matters**. The balanced articles are mostly related to Councils setting their budget in difficult times, with attempts to retain staff and plan infrastructure projects to kickstart the local economy while implementing a rate freeze. Positive coverage includes Councils introducing rate freeze, hardship policy and rate relief. The majority of negative articles relate to ratepayers who may see increased rates due to the State Valuer General's decision to apply GRV revaluations GRV this year, despite Councils implementing a rate freeze. A columnist for the State daily wrote that WALGA President does not have the best intention of ratepayers despite calling for rates freeze, and is using the excuse of revaluations as an excuse for rates rise.
- Mostly negative coverage is recorded on the topic of **Councils/Elected Members** in the News. The negative articles mostly relate to individual Councillors' comments about the homeless and the political Black Lives Matter movement, some of which were considered in breach of Council social media policies. Multiple negative articles related to two separate Councils in the central metropolitan area that are under scrutiny from the Department of Local Government, either through a formal inquiry or via failed mediation and pending Supreme Court action.
- Balanced coverage is recorded on **Planning and Development**. Multiple articles are related to the WALGA President saying she is satisfied that community input will be considered under reforms to planning laws that was approved by the State Government. The reform in planning law will allow State Government to have the final say over any project worth over \$20 million in the metropolitan area and \$5 million in regional areas. Other coverage includes a regional northern Town to no longer manage a mining ghost town after multiple attempts to develop the area were rejected by the State Government.

Media Statements released from Tuesday, 2 June to Thursday, 23 July were:

|                  |   |
|------------------|---|
| Tuesday, 9 June  | Local Government Leader Recognised in Queen's Honours       |
| Tuesday, 23 June | Regional Roads to Benefit in State and Commonwealth Funding |

### **WALGA Social Media**

Twitter: In this 53 day period between Monday, 1 June and Thursday, 23 July, WALGA's Twitter page earned 10,300 impressions, and decreased on the previous period (which was slightly longer at 60 days). The top tweet for Impressions in this period was a tweet about the U.S. Consul General participating in a WALGA webinar. The tweet generated 968 impressions, 35 engagements and a total engagement rate of 3.6%. The tweet with the highest Engagement Rate was about the June President's Column and it was 7.7%. Over this 53 day period, the WALGA Twitter profile gained 9 new followers, giving a total of 1909 followers; with 21 retweets, 12 likes and 19 link clicks.

Facebook: The WALGA Facebook post with the highest reach during this 53 day period was a post directing people to read the June/July edition of Western Councillor on the WALGA website. This post had an organic (unpaid) reach of 741 people and an engagement rate of 4%. It generated 9 reactions, comments and shares and 15 link clicks. The post that gained the highest engagement rates (61%) was the final video in our Reconciliation Week series. Over this period, the WALGA Facebook page received 20 new likes, taking it to 1769 likes with a total of 1857 followers.

LinkedIn: The most popular post for Impressions on LinkedIn over this period was a post about WALGA turning "green for parkies" (Environment initiative). This post had 2723 impressions, 100 clicks, 47 likes and an engagement rate of 5.47%. The post with the highest engagement rate was a post about the June President's Column, with an engagement rate of 5.69%, 1319 Impressions and 17 likes. Over this period the WALGA LinkedIn page received 162 new followers bringing it to a total of 11,201.

YourEveryday website: Adding new content to the YourEveryday website has paused during COVID-19 response. Over the 53 day period between Monday, 1 June and Thursday, 23 July the YourEveryday website has had: 3522 page views from 1821 users visiting the site with an average of 1.76 pages per session.

## **WALGA Events**

During the months of June and July, WALGA's Event Team helped to coordinate the following events:

### **COVID-19 State Briefing to Sector Webinars**

As key partners in the response to COVID-19, the sector received a weekly briefing on the most recent advice from the Commonwealth and State Government.

These more informal discussions, which were hosted by Mayor Tracey Roberts, provided updates on the pandemic response to the sector. Mayors, Presidents and Local Government CEOs were able to attend the weekly webinars.

**5 June 2020:** 149 attendees from 83 Councils attended the webinar with Local Government Minister Hon David Templeman MLA and Minister for Transport; Planning Hon Rita Saffioti MLA

**19 June 2020:** 63 attendees from 53 Councils attended the webinar with WALGA President Mayor Tracey Roberts and CEO Nick Sloan.

**10 July 2020:** 36 attendees from 29 Councils attended the webinar with David J. Gainer, US Consul General in Perth

**24 July 2020:** 38 attendees from 33 Councils attended the webinar with Hon Mark Coulton MP, Federal Minister for Regional Health, Regional Communications and Local Government

### **Webinar: Urban Forest Dashboard – Launch**

**15 June 2020:** 17 Local Government Officers attended the webinar to launch the new Urban Forest Dashboard, a statistical dashboard using CSIRO's Urban Monitor canopy data, recalibrated to lot level canopy information including streets and parks for use by Local Governments through Landgate.

### **Webinar: Information Session – Residential Design Codes Review**

**23 July 2020:** 83 Local Government Officers registered for the webinar sharing information on the current process of the Western Australian Planning Commission (WAPC) seeking public comment on draft amendments to State Planning Policy relating to Residential Design Codes.

### **Webinar: Wetland Management - Part 1: Designing a Wetland Water Quality Monitoring Program**

**23 July 2020:** 114 registrants signed up for the webinar held by WALGA and New Water Ways to provide information on designing a water quality monitoring program that is tailored to the type of wetland or lake, and the management objectives.

## **UPCOMING EVENTS**

### **COVID-19 State Briefing to Sector Webinars**

**31 July 2020:** *Speaker:* Valuer General, Lester Cousins

### **WALGA Webinar on Improvements to the Native Vegetation Clearing Process for Local Government 28 July 2020**

This webinar will provide information on work by DWER and WALGA to address issues experienced by the sector with the regulatory system for clearing of native vegetation, DWER reforms in this area and lessons learnt from various approaches tested by Local Government.

### **Webinar: Wetland Management - Part 2: Floating Islands, Drainage Socks and Wildlife Management 30 July 2020**

The webinar will provide case studies from Local Governments and the Water Corporation on water quality and wildlife management projects.

### **Webinar: WALGA and DPIRD Animal Welfare in Emergencies Grant Program 6 August 2020**

**Breakfast with Paul Hasleby** Crown Perth, **25 September 2020**

**2020 Political Forum** Crown Perth, **25 September**

Mayors and Presidents, their deputies and CEOs from Local Governments have been invited to the last of the sector's Political Forums prior to the State election. The Forum will provide an opportunity to get an understanding about the various party policies and platforms.

**WALGA Annual General Meeting** Crown Perth, **25 September 2020**

## **7.1.2 Report on Key Activities, Governance and Organisational Services (01-006-03-0007 TB)**

*By Tony Brown, Executive Manager Governance & Organisational Services*

### **Recommendation**

**That the Key Activity Report from the Governance and Organisational Services Unit to the September 2020 State Council meeting be noted.**

Governance and Organisational Services comprises of the following WALGA work units:

- Governance Support for Members
- Employee Relations
- Training
- Regional Capacity Building
- Strategy & Association Governance

The following provides an outline of the key activities of Governance and Organisational Services since the last State Council meeting.

### **Sector Governance Support**

#### **Select Committee into Local Government**

WALGA developed and put forward a comprehensive submission to the Select Committee into Local Government established by the Legislative Council in mid-2019.

The submission strongly advocated for a resilient and well-resourced Local Government sector and addressed a number of strategic policy themes and key advocacy imperatives including:

- Trust in Government
- Local Government collaboration
- Local Government Act review requests
- Roles of Elected Members and Chief Executive Officers
- Importance and scope of Local Government activities and services
- Rates and rate exemptions
- Fees and charges
- Transparency and accountability

The Select Committee was initially provided with a 12 month period to inquire into Local Government ending on 25 June 2020. The Committee requested the House and was granted an extension of time to report to 26 November 2020.

At the time of writing this report, WALGA had been invited to a public hearing on 3 August 2020 to discuss our submission and respond to queries that had been raised during the course of the Committee's work.

#### **Consequential Regulatory Amendments – Local Government Act Review Phase 1**

WALGA conducted a consultation process with the sector on the proposed *Local Government Regulations Amendment (Consequential) Regulations 2020* that arose as a consequence of the *Local Government Legislation Amendment Act 2019*.

The majority of proposed regulatory amendments are supported, with the following improvement opportunities identified in WALGA's response:

- Request to amend the reporting threshold for employee remuneration from \$100,000 to \$150,000;
- That the voluntary collection and reporting of diversity data will lead to incomplete and potentially misleading information; recommended diversity data be collected compulsorily when nominating for Council;
- Recommendation the Department of Local Government, Sport and Cultural Industries provide a Guidance Note to assist Local Governments publish required information on their websites in a consistent manner.

### **Mandatory Code of Conduct and Mandatory Standards for CEO Recruitment, Performance Review and Termination**

In addition to the regulatory amendments, the Mandatory Code of Conduct (Code) and Mandatory Standards for CEO Recruitment, Performance Review and Termination (Standards) remain outstanding from the *Local Government Legislation Amendment Act 2019*.

Both matters were the subject of sector consultation late 2019, with WALGA adopting detailed advocacy positions on both matters at the State Council meeting of December 2019 – Code: Resolution 144.7/2019 and Standards: Resolution 145.7/2019. Common to both resolutions is the recommendation for further sector consultation

The Department of Local Government, Sport and Cultural Industries has indicated it is their objective that both the Code and Standards will be implemented by the end of 2020. However WALGA is yet to receive confirmation from the Department that the release of either the Code or Standards is imminent or whether meaningful consultation will occur.

### **Local Government Act Review – Phase 2**

The Minister for Local Government has advised that the expert panel reviewing the next stage of the Act review process, has finalised their work and presented a report to the Minister.

At the time of writing this report the Minister had not released the Panel’s findings.

### **Regional Subsidiary Model**

WALGA has continued its advocacy for a full review of the regulations to remove unnecessary restrictions and bureaucracy that were not envisaged for this model. Feedback from Regional Groups is that they would like the opportunity to form a Regional Subsidiary, however the regulations need to be streamlined. In 2019/20, WALGA contracted a legal preferred supplier to prepare revised Regulations and a draft Explanatory Memorandum to assist the Minister in introducing the necessary amendments to the regulations.

The revised regulations have been provided to the Minister and the Director General. WALGA has emphasised that this issue is a priority for the sector and the timing is right for addressing this issue. We are keen for this proposal to be considered in the short term and would prefer this not sit on the table until a new Local Government Act is proclaimed.

Further updates will be provided when a response is received from the Minister’s office.

### **Employee Relations**

#### **Ministerial Review of State IR System - Updated**

The Minister for Mines and Petroleum; Energy; Industrial Relations commenced a review into the WA State industrial relations system in September 2017.

The Final Report (Report) was tabled in State Parliament on 11 April 2019, and included the recommendation that the *Industrial Relations Act 1979 (IR Act)* be amended to enable a declaration to be made that WA Local Government authorities are not “national system employers” for the purposes of the *Fair Work Act 2009 (FW Act)*.

Any declaration made under the IR Act is reliant on the endorsement of the Federal Minister for Jobs and Industrial Relations under the FW Act. If the recommendation is endorsed 93% of Local Governments currently operating in the Federal system will need to transition to the State system over a two year transitional period.

In addition to consulting with the sector, WALGA has participated in the State Government's Taskforce discussions, invited the Minister for Mines and Petroleum; Energy and Industrial Relations to present at WALGA's 2019 People and Culture Seminar. In October 2019, WALGA launched a political campaign advocating against the State Government's recommendation which involved writing to and meeting with State and Federal Ministers.

On 25 June 2020, the *Industrial Relations Legislation Amendment Bill 2020* (the Bill) was introduced into State Parliament. It is anticipated it will be debated in parliament the week commencing 10 August 2020.

The Association will continue to advocate against this proposed legislation.

### **Local Government Industry Award - Updated**

WALGA has continued to advocate for WA Local Governments with regard to the casual and overtime provisions in the Local Government Industry Award 2010 (**Award**). WALGA has filed a number of submissions and advocated on behalf of the Australian Local Government Associations to propose clearer wording to the casual employee provisions to clarify that casual loading is not payable to a casual employee when they are working overtime or on public holidays.

In response to COVID-19 the Fair Work Commission implemented interim amendments to the Award to assist Local Governments and employees during this unprecedented time. These measures were replicated by the Western Australian Industrial Relations Commission. WALGA Employee Relations service provided submissions on behalf of the sector in both jurisdictions.

### **Training**

Elected Members elected or re-elected in October 2019 are reminded that they have until 21 October 2020 to complete the five (5) Council Members Essential training courses.

WALGA has requested the Minister for Local Government for an extension of 6 months, however a response to this request has not been received at the time of writing this report. Elected Members are encouraged to continue to aim to complete the courses by October 2020.

WALGA training has recommenced in-person training both at WALGA and on-site at Local Governments. In addition we are continuing to offer Virtual training courses as well as our eLearning platform.

This now provides Local Governments with three learning platforms, being In-person, Virtual and via eLearning.

Any queries on training please contact the WALGA Training team.

### **Strategy and Association Governance**

#### **State Local Government Partnership Agreement**

The State and Local Government Partnership Agreement was signed in August 2017 as an agreement to guide relations between the two spheres of government in Western Australia.

The agreement establishes a Partnership Group comprising the Premier, senior Government Ministers, the WALGA President and the President of LG Professionals. The Partnership Group aims to meet at least once per year.

The agreement also sets out timeframes for consultation between the State and Local Government sectors on matters of key policy importance.



There have been a number of successful collaborations including the recently negotiated Library Agreement between the State and Local Government sectors, as well as strong collaboration relating to waste management and climate change. Conversely, as part of the State Government's response to COVID-19, planning reform was implemented without a meaningful consultation process.

Communiqués, published after each meeting are [available here](#).

As agreed by all signatories, the Partnership Agreement is being reviewed. The review will need to be completed before the 2021 State Election.

### **2020 WALGA Annual General Meeting**

The Association's Annual General Meeting (AGM) is scheduled for Friday 25 September 2020.

The AGM will be preceded by a Sports Breakfast and a Political Forum.

### **7.1.3 Report on Key Activities, Infrastructure (05-001-02-0003 ID)**

*By Ian Duncan, Executive Manager Infrastructure*

#### **Recommendation**

**That the Key Activity Report from the Infrastructure Unit to the September 2020 State Council meeting be noted.**

#### **Roads**

##### **Condition Assessment of Roads of Regional Significance**

Funds have been provided through the *State Road Funds to Local Government Agreement* to perform condition surveys of all the Roads of Regional Significance. For the first phase, Talis Consultants have been engaged to survey roads in the Mid West region including recording video of regionally significant unsealed roads. After delays due to COVID 19, the fieldwork will be performed in August and the final report is scheduled for completion in October. These surveys will provide a consistent dataset for the Regional Road Group to consider in funding decisions.

##### **State Road Funds to Local Government Procedures**

Main Roads and WALGA have comprehensively reviewed the *State Road Funds to Local Government Procedures*. A final document has been produced after extensive stakeholder consultation. The document will be submitted to the State Road Funds to Local Government Advisory Committee (SAC) for approval before publication.

##### **ROADS 2040: Development Strategies for Regionally Significant Local Roads**

Work has commenced to review the criteria for roads to be included in the development strategies for regionally significant roads, which are those roads eligible for Road Project Grant funding through the *State Road Funds to Local Government Agreement*. Guidance for Regional Road Groups is also being prepared to support development of the next version of this important strategic document. The current version, ROADS 2030, was published in 2013 with some updates published since.

#### **Funding**

##### **State Road Funds to Local Government Agreement**

Following announcement that the State Budget would be delayed until October 2020 as a result of the COVID-19 pandemic, the Association advocated for the 2020/21 Local Roads Program to be confirmed during June, to enable works to commence from the beginning of the financial year. A \$201 million program was approved by the Minister and advised to Local Governments on 6 July. A strong focus on early identification of 2019/20 grant funded projects that will not be completed and acquitted in line with budget continued with mixed success across the State.

##### **Local Roads and Community Infrastructure Program**

WALGA provided input, along with ALGA, to the draft Guidelines for the Australian Government, Local Roads and Community Infrastructure Program. The Association was pleased to note some important changes in the final document that will make it easier for Western Australian Local Governments to access and acquit funding. Removing the requirement for any building works funded under the program to be conducted by a builder accredited under the Australian Government Building and Constructions OHS Accreditation Scheme was an important change given the very small number of builders outside NSW and the ACT that are accredited. This Program will provide \$73 million to West Australian Local Governments in 2020/21.

##### **Review of the Asset Preservation Model**

The Asset Preservation Model, administered by the Local Government Grants Commission, is used to allocate grant funding to support Local Governments in maintaining their road assets. WALGA has

been undertaking a review of this model. The first output of this review will be a manual describing the model, with a first draft to be presented to the next round of Regional Road Group meetings.

### **Commodity Freight Routes Fund**

The *State Road Funds to Local Government Agreement* provides \$2.5 million in 2021/22 for the Commodity Freight Routes program. Guidelines were reviewed and updated. Project applications have been called with a closing date of 25 September 2020. WALGA will convene a Technical Review Group in October to prioritise the applications and make funding recommendations to the State Road Funds to Local Government Advisory Committee (SAC).

### **Infrastructure WA**

The Association engaged with Infrastructure WA concerning the State Infrastructure Strategy and prepared a formal response to the Discussion Paper that was released in late June.

## **Urban and Regional Transport**

### **Review of taxes and government spending on WA motorists**

WALGA is developing estimates of the taxes charged on WA motorists by Federal and State Governments, and the expenditure on roads and other benefits to motorists. Data collection and modelling is currently in progress. Preliminary discussions are being planned with advocacy organisations that have aligned objectives in relation to this matter with a view to combining resources and advocacy efforts.

### **Heavy Vehicle Road Reform**

WALGA has engaged in the consultation being undertaken by the Australian Government into proposed changes to the way heavy vehicle charges are set and invested. It is important to ensure that any arrangements are designed including consideration of roads under the control of Local Governments.

## **Road Safety**

### **Road Safety Council Update**

The Road Safety Council report on activities 2018-19 was tabled in Parliament on 25 June 2020. Cr Lauren Strange (Shire of Serpentine Jarrahdale), appointed by the Minister responsible for road safety, attended her first meeting on 23 July. At that meeting the Road Safety Council received a report showing a significant downward trend in casualty crashes as a result of treatments along sections of Indian Ocean Drive. A 70% decrease was observed between 2017 (pre-treatments) and 2019 (post-treatments).

At the same meeting Main Roads WA presented a review of Road Trauma Trust Account (RTTA) road safety programs, highlighting a proposal to include Local Government managed roads in future program considerations. An Urban Intersection Safety Program would provide for “low cost” treatments (eg slow points, raised intersection platforms, mini roundabouts etc) at priority urban intersections on roads managed by Local Governments and a Regional Safety Improvement Program would target selected Roads of Regional Significance with a higher than average rate of run-off-road trauma per kilometre.

### **RoadWise Activity**

To find out more about RoadWise activities, view the monthly newsletter at <https://www.roadwise.asn.au/roadwise-road-safety-newsletter.aspx> and visit the RoadWise Facebook page at <https://www.facebook.com/WALGARoadWise/>.

## **7.1.4 Report on Key Activities, Strategy, Policy and Planning (01-006-03-0014 MJB)**

*By Mark Batty, Executive Manager Strategy, Policy and Planning*

### **Recommendation**

**That the Key Activity Report from the Strategy, Policy and Planning Team to the September 2020 State Council meeting be noted.**

The following provides an outline of the key activities of the Strategy, Policy and Planning Portfolio since the last State Council meeting.

### **PLANNING**

#### **Urban Forest Dashboard Launch**

WALGA facilitated a soft launch of the DPLH's new urban forest dashboard for the Local Government sector. The dashboard provides the Department's urban monitor data in a public facing interactive product and allows Local Governments to analyse changes in their urban canopy from the bi-yearly information collected for the Department by the CSIRO. The dashboard will be publicly available in the coming weeks.

#### **R-Codes Review**

The DPLH is currently undertaking an interim review of the Residential Design Codes in support of the State Governments economic recovery. Changes are proposed for the deemed-to-comply provisions for open space, building setbacks, wall heights, and visual privacy setbacks. WALGA held an online info session with DPLH on the changes on 23 July that was attended by 65 officers and elected members. Comments are due to the DPLH by 10 September, WALGA will be preparing a sector-wide submission on the changes.

#### **Consultations – Upcoming**

The Department of Planning Lands and Heritage have indicated the following consultations are planned before the end of 2020.

- SPP 7.3 - Residential Design Codes Volume 1 – Minor Review – released in July 2020, submissions are due in before 10 Sept 2020 ([here](#))
- SPP 4.2 Activity Centres for Perth and Peel – to WAPC at the end of August 2020
- SPP 7.2 Precinct Design Guidelines – consultation in September 2020
- SPP 3.7 Bushfire Policy and Guidelines – consultation in September 2020
- SPP 2.9 Water Resources Policy and Guidelines – consultation in September 2020
- SPP 7.3 - Residential Design Codes – Medium density – to be advised
- Revision of the Designing Out Crimes [Guidelines](#) – to be advised
- Amendments to the Planning and Development (Local Planning Scheme) Regulations 2015 – to be advised

The following consultations are also currently out for public comment: -

- National Registration Framework for Building Practitioners – closes 23 August 2020 ([here](#))
- Accessible Housing standards for inclusion in the National Construction Code – closes 31 August ([here](#))
- Registration of Building Engineers in WA – closes 3 December ([here](#))

## **ENVIRONMENT**

### **Climate Change**

Stage 2 of the NDRP funded Climate Resilient Councils project commenced with a Webinar on June 25, attended by over 70 officers and elected members. A key outcome of this webinar was feedback on the priority projects to be implemented by WALGA and funded with grant money. The steering committee met after the webinar, and established an initial list of projects for Stage 2, to be confirmed at the next steering group meeting in early August.

### **LGmap (formerly known as the Environmental Planning Tool)**

In July, the scheduled LGmap data update was completed, covering 80 datasets and several new data was added. LGmap training continued in the form of the short lunch time online courses, scheduled on 16 July, 12 and 26 August. An LGmap demonstration was delivered as part of the WALGA webinar delivered in partnership with DWER (see below).

### **Natural Resource Management**

Northern Agriculture Catchment Council (NACC) NRM has begun the process of updating its natural resource management (NRM) strategy for the Northern Agricultural Region. NACC has embarked on an extensive consultation process including with Local Governments in the region.

As well, NACC has established a Technical Working Group consisting of 12 technical expert representatives from government departments, research institutions, and local NGOs. WALGA is represented on the Technical Working Group by Dr Garry Middle, Acting Environmental Policy Manager at WALGA.

### **Regional Parks**

Preventing vandalism in Perth's regional parks is a significant issue for both DBCA and the Local Governments who are the joint managers of the Parks with DBCA. The Chairs of all the Community Advisory Committees for the Regional Parks wrote to WALGA requesting that we organize a forum on environmental vandalism and anti-social behavior.

A working group has now been established involving officers from DBCA, the Cities and Rockingham and Canning and WALGA to organize this event. Planning is underway and more details of the forum will be provide later.

### **Events and Newsletters**

#### **Webinar on Management of Wetlands and Constructed Lakes**

WALGA partnered with New WAtEr Ways to deliver a series of webinars on the Management of Wetlands and Constructed Lakes in July, with each attracting over 80 participants. Webinar 1 – Designing a Water Quality Monitoring Project, highlighted the importance of designing a monitoring program with a management objective in mind. New WAtEr Ways presented on factors to consider when selecting monitoring parameters, to ensure useful data is collected to help diagnose water quality issues and identify effective solutions.

Webinar 2 – Floating Islands, Drainage Socks and Wildlife Management, provided case studies of practical management initiatives. The City of Swan provided information on the performance of floating islands, while the Water Corporation discussed the performance of different types of gross pollutant traps, including drainage socks, floating litter booms and floating litter traps. The City of Stirling discussed the management of introduced carp and koi in wetlands, and emerging diseases in aquatic birds that are becoming more prevalent.

#### **Webinar on Improvements to the Native Vegetation Clearing Process**

WALGA hosted a webinar on Improvements to the Native Vegetation Clearing Process on 28 July, attended by 92 participants. The webinar focused on solutions to issues experienced by Local

Government within the regulatory system for the clearing of native vegetation. The Department of Water and Environmental Regulation discussed the new Local Government assessment team within the Native Vegetation Branch. They also outlined new processes to streamline the application and assessment process, and how assessments will be prioritised according to the level of complexity.

A case study on the Shire of Cuballing demonstrated the benefits of strategic permits in providing certainty for works programs and addressing the cumulative impacts of clearing. WALGA demonstrated how LGmap can be used to support the preparation of native vegetation clearing applications, and provided an update on the activities of the Local Government Roadside Clearing Regulation Working Group.

### **SONG Meeting on Community Energy Efficiency Projects**

WALGA hosted an online Sustainability Officers Network Group (SONG) meeting on Community Energy Efficiency Projects on 29 June, attended by 20 participants from Local Government. Presenters from the City of Stirling and Ironbark Sustainability discussed establishing profiles of greenhouse gas emissions for Local Government municipalities, and how to use this information to target areas within the community with the greatest potential for emissions reduction.

Switch Your Thinking and Passive Hive presented on how to improve the thermal performance of new and existing buildings, and outlined how light coloured roofs significantly improve the ambient air comfort level within homes.

### **EnviroNews**

The April, May, and June editions of EnviroNews can be accessed electronically on the WALGA website [here](#). The July edition is scheduled for release on 22 July.

## **EMERGENCY MANAGEMENT**

### **Local Government Animal Welfare in Emergencies Grant Program**

As part of ongoing activities to address animal welfare in emergencies Department of Primary Industries and Regional Development (DPIRD) have provided \$500,000 in grant funding to WALGA to disseminate to Local Governments for local projects. Local Governments will be eligible to apply for up to \$10,000 per Local Government, to build capacity in their organisation to respond to animal welfare in emergencies, through the development of a local plan, communications, capacity building activities, the purchase of equipment, or development of their own project.

The Grant Program opened on August 1, and WALGA held a webinar on 6 August to provide information and answer Local Government's questions on the application process. Grant applications close on August 30, and applicants will be notified of the outcome by the end of September.

### **Local Government Showcase Webinars**

From March to July 2020, WALGA hosted seven webinars to showcase the efforts of Local Governments in assisting their communities during the COVID-19 pandemic. Topics have included staff redeployment, economic stimulus, communications, maintaining community connectedness during restrictions, and recovery. The webinars have featured twenty Local Governments so far, and have reached over 700 participants from Local and State Government. The webinars are recorded and available to view on the WALGA website.

## 7.2 Policy Forum Reports

### 7.2 Policy Forum Reports (01-006-03-0007 TB)

The following provides an outline of the key activities of the Association's Policy Forums that have met since the last State Council meeting.

#### **Recommendation**

**That the report on the key activities of the Association's Policy Forums to the September 2020 State Council Meeting be noted.**

#### **Policy Forums**

The following Policy Forums have been established

- Mayors / Presidents Policy Forum
- Container Deposit Legislation Policy Forum
- Mining Communities Policy Forum
- Economic Development Policy Forum

All Policy Forums have not held meetings since the last State Council meeting due to the COVID-19 pandemic.

## State Council Status Report

# COMPLETE STATUS REPORT ON STATE COUNCIL RESOLUTIONS To the September 2020 State Council Meeting

| MEETING DATE  | RESOLUTION  | COMMENT   | Completion Date     | Officer Responsible   |
|---|---|---|---------------------|---|
| 2020 July 1<br>Item 4.2<br>Work health and Safety Bill 2019 | That WALGA:<br>1. recommend that the Standing Committee on Legislation investigate the drafting and interpretation of offences in the context of Western Australia's Criminal Code, and consider whether the standard imposed in s30B and s31 is appropriate for an offence punishable by imprisonment; and<br>2. recommend that the Standing Committee on legislation ensure there is adequate time following proclamation of the WHS Bill for all industries in Western Australia to transition to the new, harmonised work place safety and health provisions.<br><br><u>RESOLUTION 89.3/2020</u>  | Correspondence was sent to the Standing Committee on Legislation advising of the State Council resolution on 3 July 2020.   | Awaiting a response | Tony Brown<br>Executive Manager<br>Governance &<br>Organisational<br>Services |
| 2020 July 1<br>Item 4.3<br>Teacher Housing Availability     | That WALGA contact the Director General of the Department of Housing to:<br>1. Seek action and acknowledge the extra challenges in attracting and retaining public sector staff in remote and rural areas of the state;<br>2. Immediately review and address the issue of insufficient GROH housing (and the high cost of subsidised rental) for public sector staff and actively seek and enter into Joint Venture arrangements with Councils to address the shortfall in accommodation;<br>3. Request that the agencies be requested to engage with WALGA to seek a solution to the current short supply of GROH housing within all regions.<br><br><u>RESOLUTION 91.3/2020</u> | Letter has been sent to the Director General, Department of Communities as the responsible agency for Government Regional Officer Housing seeking a response to the Resolution. In addition WALGA has been in contact with the Departments staff responsible for the implementation of GROH who have indicated an interest to engage with WALGA to streamline GROH building projects with LG's. | In progress         | Mark Batty<br>Executive Manger<br>Strategy, Policy and<br>Planning            |
| 2020 July 1<br>Item 5.4<br>WALGA JLT Scheme Management      | State Council require that:<br><br>a) The terms of existing WALGA JLT/Marsh Scheme Management Agreement be maintained for a further 12 months or until the review actions are completed.  | a) Action implemented. Completed<br><br>b) Contingency planning project in scoping stage. To be aligned with previous review actions with a June 2021 completion target.  | July 2021           | Zac Donovan<br>Executive Manager<br>Commercial and<br>Communications          |



| MEETING DATE   | RESOLUTION  | COMMENT  | Completion Date     | Officer Responsible   |
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| Agreement Extension  | <p>b) A contingency planning project be undertaken to ensure the WALGA LGIS insurance service is competitive, resilient and appropriate to serve the needs of Member Councils.</p> <p>c) All other details as to the State Council LGIS review to remain confidential.</p> <p><u>RESOLUTION 95.3/2020</u></p>   |  |                     |   |
| <p><b>2020 July 1</b><br/> <b>Item 5.5</b><br/>           LGIS Board<br/>           Minutes – 14 May 2020</p>  | <p>That State Council:</p> <p>a) Note the Minutes of the LGIS Board meetings held 14 May.</p> <p>b) Approve the Scheme Management fee annual adjustment payable to JLT/Marsh be adjusted to increase by 3% for the 2020/21 financial year on the proviso that it is re-credited to the Scheme by JLT/Marsh.</p> <p>c) Allocate a reciprocal 3% adjustment to remuneration to WALGA from the LGIS scheme for the 2020/21 period so as to maintain parity with the JLT/Marsh allocation.</p> <p>d) The quantum of the additional adjustments to the WALGA remuneration be allocated to the WALGA LGIS contingency planning project.</p> <p>e) Allocate a 0% adjustment to remuneration for LGIS directors for 2020/21.</p> <p><u>RESOLUTION 96.3/2020</u></p> | Actions implemented. Completed.  | Completed           | Zac Donovan<br>Executive Manager<br>Commercial and<br>Communications          |
| <p><b>2020 July 1</b><br/> <b>Item 8</b><br/>           South West<br/>           Country Zone<br/>           Universal Elected<br/>           Member Training</p> | <p>That due to the COVID-19 pandemic, WALGA request the Minister for Local Government to extend by six months the requirement for newly Elected Members to undertake training within 12 months.</p> <p><u>RESOLUTION 109.3/2020</u></p>   | Correspondence has been sent to the Minister for Local Government requesting consideration to utilizing the provision under Section 10.3 of the <i>Local Government Act 1995</i> to modify Local Government Administration Regulation 35 (3) for the purpose of providing a 6 month extension for Elected Members to complete the training.  | Awaiting a response | Tony Brown<br>Executive Manager<br>Governance &<br>Organisational<br>Services |
| <p><b>2020 May 6</b><br/> <b>Item 4.1</b><br/>           COVID-19<br/>           Pandemic –<br/>           WALGA<br/>           Response</p>                       | <p>That the information contained in this report relating to WALGA's response to the COVID-19 pandemic and WALGA's advocacy on requesting no additional State Government cost impositions on Local Governments be noted.</p> <p><u>RESOLUTION 57.2/2020</u></p>   | <p>This item noted WALGA's advocacy on COVID-19 and more broadly on requesting no additional cost impositions on the sector.</p> <p>On the 5 June, the Western Australian Planning Commission (WAPC) approved a new Position Statement – Expenditure of Cash-in-Lieu of Public Open Space. This position statement was following advocacy from the Association and member Councils to improve the implementation of funds held in trust for public open space, to bring forward projects for COVID 19 recovery. The new position statement provides:</p> <ul style="list-style-type: none"> <li>Additional guidance on where and on what cash-in-lieu funds may be spent;</li> </ul> | Ongoing             | Mark Batty Executive<br>Manager Strategy,<br>Policy & Planning                |

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|  |  | <ul style="list-style-type: none"> <li>New provision for local government to request approval of a grouped program of works across multiple areas rather than just a single location;</li> <li>Updated references to align with the Planning and Development Act 2005; and</li> <li>General updates to align with current cash-in-lieu process, formatting and terminology.</li> </ul> <p>A more comprehensive review of the planning framework relating to public open space which will be undertaken, which will include a review of <i>Development Control Policy 2.3 Public Open Space in Residential Areas</i> and will include consultation with local government.</p>   |                 |   |
| <b>2020 March 4</b><br><b>Item 4.1</b><br>Stop Puppy Farming Legislation   | <p>That WALGA write to the Minister and request that he withdraw the Stop Puppy Farming Bill and more appropriately consult with the sector, traditional custodians and the wider community, or failing that, that he remove any reference to Local Government in the bill as the sector does not endorse it in its current form.</p> <p><u>RESOLUTION 13.1/2020</u></p>   | Correspondence has been sent to the Minister for Local Government advising of State Councils position  | Ongoing         | Tony Brown<br>Executive Manager<br>Governance &<br>Organisational<br>Services |
| <b>2020 March 4</b><br><b>Item 8</b><br><b>Additional Zone Resolutions</b><br>Federal Government Drought Communities Program | <p>That State Council endorse the recommendation from the Great Eastern Country Zone relating to the Federal Government Drought Communities Program.</p> <ul style="list-style-type: none"> <li>That the Great Eastern Country Zone requests WALGA, in consultation with ALGA, to liaise with the WA State Government Ministers for Water, Agriculture and Environment to provide a coordinated holistic response in respect to the ongoing drying climate issues and access to the Drought Communities Funding Program.</li> </ul> <p><u>RESOLUTION 37.1/2020</u></p> | <p>WALGA is currently in dialogue with the DWER to determine the program design for the Commonwealth \$10m for Regional Drought Resilience Planning, which was announced on July 1<sup>st</sup>. It is worth noting that this program element is reflective of the advocacy of members of the Central Country Zone and WALGA.</p> <p>The program will provide funding to consortia of local councils or equivalent entities to develop Regional Drought Resilience Plans for agriculture and allied industries. WALGA continues to liaise with the DWER and DPIRD on the need for a coordinated holistic response in respect to the ongoing drying climate issues and further access to the Drought Communities Funding Program.</p>   | Ongoing         | Mark Batty<br>Executive Manager<br>Strategy, Policy and<br>Planning           |
| <b>2019 Dec 4</b><br><b>Item 4.1</b><br>Bushfire Fighting Vehicles   | <p>That WALGA State Council:</p> <ol style="list-style-type: none"> <li>Note this issue and support the concerns raised.</li> <li>Commit to working collectively with Local Governments to resolve this issue with the State Government and Department of Fire and Emergency Services (DFES) as a matter of urgency.</li> </ol> <p><u>RESOLUTION 141.7/2019</u></p>  | <ol style="list-style-type: none"> <li>WALGA noted the concerns and has raised these with the Commissioner of DFES.</li> <li>WALGA facilitated attendance by DFES at a meeting with the Shire of Esperance to discuss concerns raised and options for improvements to their fleet. It has been reported to WALGA that the actions were to trial large tyres and central tyre inflation systems (2 x Tankers), work is progressing on both. Furthermore, a Bushfire Fleet Mobility Working Group is scheduled to meet 17 February 2020.</li> </ol> <p>WALGA have not received a formal update from the Bushfire Fleet Mobility Working Group which is the primary vehicle for the sector to resolve this issue. The report will have been delayed due to the COVID response effort in state government.</p> | Ongoing         | Mark Batty<br>Executive Manager<br>Strategy, Policy and<br>Planning           |

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| <p>2019 Dec 4<br/>Item 5.3<br/>Mandatory Code of Conduct for Council Member, Committee Members and Candidates – Sector Feedback</p> | <p>That WALGA:</p> <ol style="list-style-type: none"> <li>1. Request the Mandatory Code of Conduct Working Group be reconvened by the Department of Local Government, Sport and Cultural Industries;</li> <li>2. Refer the following matters to the Working Group for further consideration: <ol style="list-style-type: none"> <li>(a) <u>Part A – Principles - Supported</u></li> <li>(b) Part B – Behaviours <ol style="list-style-type: none"> <li>i. ensuring principles of natural justice can be adequately upheld in all circumstances;</li> <li>ii. training opportunities that will assist Council Members determine complaint outcomes under Part B;</li> <li>iii. development of a template Complaints Management Policy;</li> <li>iv. reconsider the purpose of allowing ‘any person’ to make a complaint;</li> <li>v. ensuring Committee Members and Candidates are included in Part B; and</li> <li>vi. re-naming ‘Rules’ to an appropriate term throughout Part B.</li> <li>vii. <u>Develop a complaint process that is carried out by DLGSC or another party (which must be external of the local government). For any breach of the Code (being part b or part c) and where the Council, Mayor/President or CEO are not the decision makers in determining whether the breach has or has not occurred and/or whether any action is required.</u></li> </ol> </li> <li>(c) Part C – Rules of Conduct <ol style="list-style-type: none"> <li>i. review the rationale for creating a new Rule of Conduct breach where three or more breaches of Part B – Behaviours are found and the Local Government resolves to refer the matter to the Local Government Standards Panel; and</li> <li>ii. review the proposal to amend the definition of an ‘interest’ relating to Impartiality Interests from the present definition in Regulation 11 of the Local Government (Rules of Conduct) Regulations.</li> <li>iii. <u>Develop a complaint process that is carried out by DLGSC or another party (which must be external of</u></li> </ol> </li> </ol> </li> </ol> | <p>Correspondence has been sent to the Director General of the Department of Local Government, Sport &amp; Cultural Industries advising of the Council resolution on this issue.</p> <p>A formal response on this issue has not been received.</p> <p>Advice from the Department is that the Regulations need to be finalised by the end of this year.</p> | <p>Ongoing</p>  | <p>Tony Brown<br/>Executive Manager<br/>Governance &amp;<br/>Organisational<br/>Services</p> |

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|  | <p>the local government). For any breach of the Code (being part b or part c) and where the Council, Mayor/President or CEO are not the decision makers in determining whether the breach has or has not occurred and/or whether any action is required.</p> <p>iv <u>Review the appropriateness of the elements of the rule of conduct to only apply to a person who is a Council Member or Candidate both at the time of the conduct and at the time of the panel decision.</u></p> <p>3. Recommend the Working Group develop an endorsed Mandatory Code of Conduct for further consultation with the Local Government sector.</p> <p><u>RESOLUTION 144.7/2019</u></p>   |   |                 |   |
| <p><b>2019 Dec 4</b><br/><b>Item 5.4</b><br/>Standards &amp; Guidelines for CEO Recruitment &amp; Selection Performance Review &amp; Termination – Sector Feedback</p> | <p>That WALGA:</p> <ol style="list-style-type: none"> <li>1. Request the CEO Recruitment and Selection, Performance Review and Termination Working Group be reconvened by the Department of Local Government, Sport and Cultural Industries; and</li> <li>2. Refer the following matters to the Working Group for consideration: <ol style="list-style-type: none"> <li>(a) Removal from the Model Standards the requirement to readvertise CEO positions after 10 years of continuous service;</li> <li>(b) Encouraging, rather than mandating, the involvement of an independent person in the CEO Recruitment and Selection Process;</li> <li>(c) Reconsideration of the proposal for independent review of the recruitment process;</li> <li>(d) Support the role of the Department of Local Government, Sport and Cultural Industries as the regulator for monitoring and compliance; and</li> <li>(e) Further investigate a role for a Local Government Commissioner.</li> </ol> </li> <li>3. Recommend the Working Group develop endorsed Model Standards for further consultation with the Local Government sector.</li> </ol> <p><u>RESOLUTION 145.7/2019</u></p> | <p>Correspondence has been sent to the Director General of the Department of Local Government, Sport &amp; Cultural Industries advising of the Council resolution on this issue.</p> <p>A formal response on this issue has not been received. The Department of Local Government, Sport and Cultural Industries are currently focusing on legislative and regulatory amendments relating to COVID-19.</p> <p>Advice from the Department is that the Regulations need to be finalised by the end of the year.</p> | <p>Ongoing</p>  | <p>Tony Brown<br/>Exec Manager<br/>Governance &amp;<br/>Organisational<br/>Services</p> |

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| <b>2019 Dec 4</b><br><b>Item 5.6</b><br>Local Government Audits                     | <p>That WALGA:</p> <ol style="list-style-type: none"> <li>1. Write to the Office of the Auditor General (OAG) advising of the cost increases to the Local Government sector in respect to financial audits over the first 2 years of the OAG audits and request:               <ol style="list-style-type: none"> <li>a) Constraint on the audit cost increases in the future</li> <li>b) Information in relation to the additional scope, testing and review requirements under the OAG in order for local governments to understand the increase in costs.</li> </ol> </li> <li>2. Write to the Office of the Auditor General seeking a formal commitment that audits of Local Governments are completed and reported on in a timely manner and that the processes, procedures and scope of audits are consistently applied.</li> <li>3. Write to the Office of the Auditor General seeking to include in the "Audit Results Report" for each financial year, a report on the effectiveness and additional value to Local Governments that the responsibility of Financial Audits being assigned to the Office of the Auditor General has provided.</li> <li>4. Write to the Minister for Local Government seeking formal commitment that Performance Audits carried out by the Office of the Auditor General are the financial responsibility of the State Government.</li> </ol> <p><u>RESOLUTION 147.7/2019</u></p> | <p>Correspondence has been sent to the Office of the Auditor General (OAG) in respect to items 1, 2 and 3. The Auditor General has responded advising that OAG is cognizant of costs and they look to complete audits in a timely manner.</p> <p>Correspondence has been sent to the Minister for Local Government in respect to item 4.</p> | Ongoing         | Tony Brown<br>Exec Manager<br>Governance &<br>Organisational<br>Services |
| <b>2019 Dec 4</b><br><b>Item 5.8</b><br>Membership of Development Assessment Panels | <p>That WALGA advocate to the Minister for Planning, that the composition of Development Assessment Panels (DAPs) be modified to provide equal representation of Specialist Members and Local Government Members, in accordance with the original objectives of the DAP system to enhance the decision making process by improving the balance of experts.</p> <p><u>RESOLUTION 149.7/2019</u></p>   | <p>A report on the performance of DAPs between 2011 and 2020 is provided in the September State Council Agenda for further advocacy on DAPs.</p>   | Ongoing         | Mark Batty<br>Exec Manager<br>Strategy, Policy and<br>Planning           |

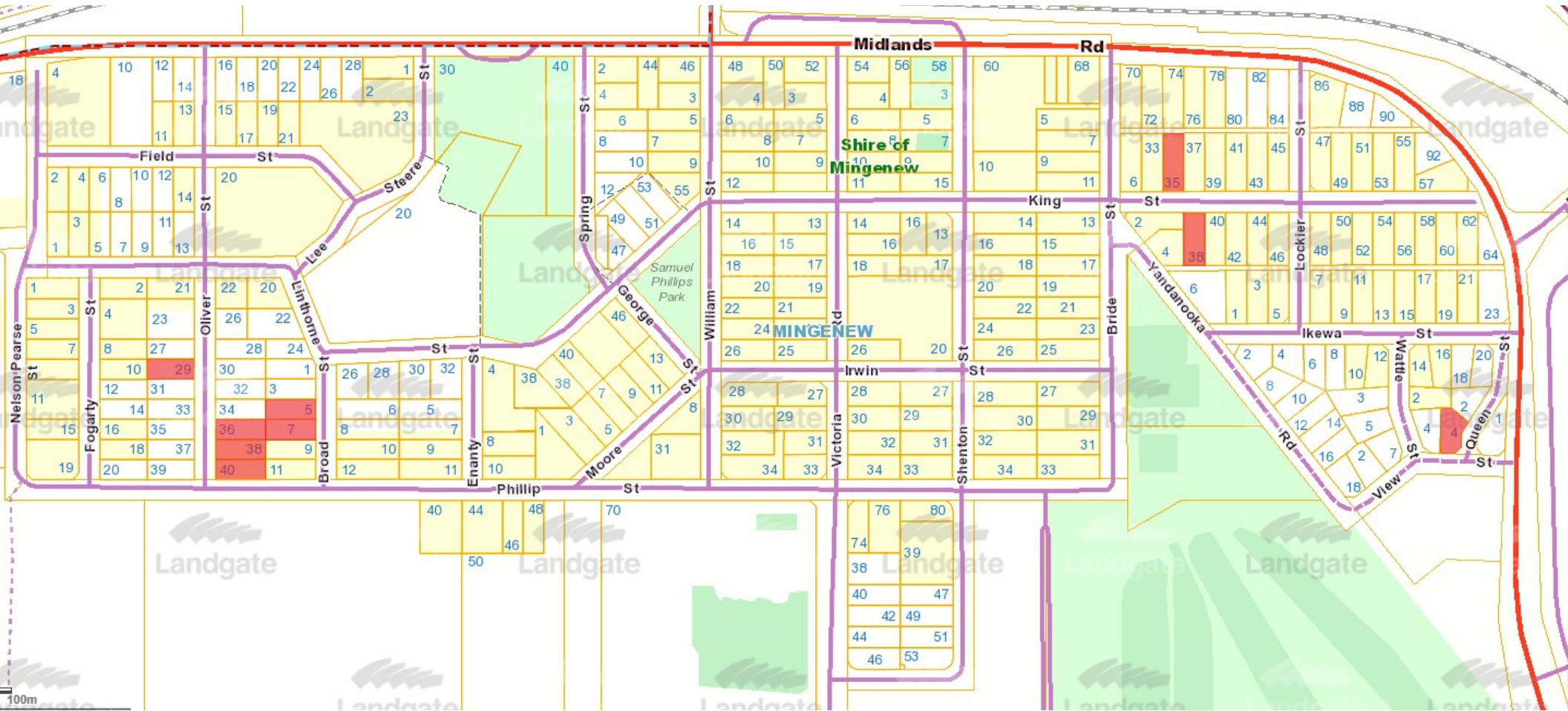
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| <p><b>2019 Dec 4</b><br/><b>Item 5.10</b><br/>Local Government as Collection Agency for Construction Training Fund</p> | <p>1. That WALGA advise the Construction Training Fund (CTF):</p> <p>1.1 That due to the operational improvements and establishment of an on-line portal for payments of the Building and Construction Industry Training Fund, Local Government will not continue to be a collection agency for these payments</p> <p>1.2 That the online receipt issued upon payment of the <i>Building and Construction Industry Training Fund</i>, must clearly show the property address and estimated building value to ensure it complies with section 20 of the <i>Building Act 2011</i></p> <p>1.3 That the Department of Mines, Industry Regulation and Safety (DMIRS) must provide access to the data collated in the Building Permit Database Project to assist CTF in their acquittal process, and</p> <p>1.4 That a review of the apprenticeship pathways should be undertaken, as the Local Government sector can provide many potential apprentice pathways directly connected to the construction and development industry.</p> <p>2. That WALGA advise the Minister for Local Government, Minister for Education &amp; Training and Minister for Commerce that the current CTF collection process is unnecessary administrative red tape for the Local Government sector, and seek their support for Local Government to not continue to be a collection agency for these payments.</p> <p><u>RESOLUTION 151.7/2019</u></p> | <p>Correspondence has been sent to the CTF Board advising them of the State Council Resolution. Separate letters have also been sent to the Ministers for Commerce, Education and Training and Local Government to seek their support.</p> <p>The CTF Executive Director has responded, advising the following:</p> <p><i>"While 37 of the State's 140 LGAs responded to the WALGA's recent survey about collection of the BCITF, CTF is concerned that stakeholders in the building and construction industry – who would be affected by the changes to current permit allocation procedure – have not to date been consulted. As such, CTF has approached HIA an MBA for feedback from their members..."</i></p> <p>CTF advised that they will meet with WALGA once feedback from the building and construction industry has been received before establishing a way forward to address the issues arising from the State Council's recommendation.</p> <p>The Minister for Commerce has also provided a response, indicating that they will be working with the CTF to enable access to the data already being captured by the Building Permit Database project. If a local government isn't providing this data, the CTF may still require information direct from those Local Governments.</p> <p>The Minister for Education &amp; Training has also provided a response, similar in content to the CTF letter, that Local Government provides a 'one stop shop' for Industries payment of the fees.</p> <p>Awaiting the CTF to arrange a meeting on the issue.</p> | Ongoing         | Mark Batty<br>Exec Manager<br>Strategy, Policy and Planning |
| <p><b>2019 Sept 6</b><br/><b>Item 9.1</b><br/>Action to Reduce Run-off Road Crashes in Rural WA</p>                    | <p>That WALGA actively supports Federal and State Government investing in \$100m per year to seal shoulders and install edge lines to 17,000kms of State Highways over the next 10 years.</p> <p><u>RESOLUTION 128.6/2019</u></p>  | <p>In June 2020 it was announced that the Federal Government will provide \$80 million and the State Government \$20 million in 2020/21 to seal shoulders and install edge lines on 1,400 km of regional roads. This represents the first year's funding of the program requested.</p>   | Complete        | Ian Duncan<br>Executive Manager<br>Infrastructure           |
| <p><b>2018 December 5</b><br/><b>Item 4.1</b></p>  | <p>1. That State Council endorse investigating a State / Local Government Partnership Agreement on Waste Management and Resource Recovery.</p>   | <p>The development of the Agreement has been delayed due to COVID-19, however will be further progressed in the second half of 2020.</p>   | Ongoing         | Mark Batty<br>Exec Manager                                  |

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| State / Local Government Partnership Agreement on Waste Management and Resource Recovery   | 2. That the item be referred to MWAC for is development and negotiation with the State Government.<br>3. A report regarding a proposed "State / Local Government Partnership Agreement on Waste Management and Resource Recovery" be brought back to the next meeting of State Council.<br><br><u>RESOLUTION 131.7/2018</u>  |   |                 | Strategy, Policy and Planning                               |
| <b>2018 December 5</b><br><b>Item 5.1</b><br>Proposed Removal by Main Roads WA of the "Letter of Approval" Restricted Access Vehicle Operating Condition | That WALGA:<br>1. Opposes withdrawal of the "Letter of Approval" Restricted Access Vehicle Operating Condition until an acceptable alternative to Local Government is developed;<br>2. Supports the position that Local Governments not use provision of the Letter of Authority to charge transport operators to access the Restricted Access Vehicle network;<br>3. Supports the development of standard administrative procedures including fees and letter formats; and<br>4. Supports the practice of Local Governments negotiating maintenance agreements with freight owners/ generators in cases where the operations are predicted to cause extraordinary road damage as determined by the Local Government.<br>5. Advocates to Main Roads to establish a stakeholder working group to develop an appropriate mechanism through which the increased infrastructure costs from the use of heavy vehicles and those loaded in excess of limits (concessional loading) can be recovered from those benefiting, and redirected into the cost of road maintenance.<br><br><u>RESOLUTION 132.7/2018</u> | On advice from the State Solicitors Office, Main Roads WA is intending to remove the CA07 condition that requires a transport operator to obtain a letter of approval from the relevant Local Government. Main Roads is proposing to replace the condition with a notification process (CA88). After consultation with Regional Road Groups and a Stakeholder Working Group, the overwhelming majority of participants are of the view that the proposed arrangement is not an acceptable alternative. WALGA has written to Main Roads WA stating that WALGA does not support the alternative and that the position adopted by Sate Council in December 2018 has not changed. | Ongoing         | Ian Duncan<br>Exec Manager<br>Infrastructure                |
| <b>2018 December 5</b><br><b>Item 5.9</b><br>Aboriginal Advocacy and Accountability Office Interim Submission  | That the interim submission to an Office for Advocacy and Accountability in Aboriginal Affairs in Western Australia: Discussion paper be endorsed.<br><br><u>RESOLUTION 140.7/2018</u>   | It is expected that this matter will progress in the second quarter of 2019.<br><br>The Association has been advised that the Department of the Premier and Cabinet (DPC) will be leading a whole-of-government Aboriginal Affairs Strategy that aims to be finalised for consideration by Cabinet by the end of 2019. Although the scope of the Strategy extends only to State Government agencies DPC are seeking to keep the Association engaged and to provide  | Ongoing         | Mark Batty<br>Exec Manager<br>Strategy, Policy and Planning |

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|  |  | <p>input if applicable. This Strategy is seen as complimentary to the Aboriginal Advocacy and Accountability Office concept explored at the end of 2018.</p> <p>Pending the finalisation of the review of the Aboriginal Heritage Act. It is believed an amendment Bill has now been approved for drafting.</p> <p>No further update is available at this time.</p>   |                 |  |
| <p><b>2018 September 7</b><br/>Item 5.8<br/>Interim Submission to the Independent Review of the Strategic Assessment of the Perth and Peel Regions</p> | <p>That the Interim Submission to the Independent Review of the Strategic Assessment of the Perth and Peel Regions be endorsed <u>subject to the inclusion of:</u></p> <ol style="list-style-type: none"> <li>1. Further guidance regarding the form of a assurance and adaptive management framework; and</li> <li>2. Reference to the costs to Local Government of the ongoing management of conservation areas and how decisions the impacts of land use within urban areas will impact on peri-urban areas.</li> </ol> <p><u>RESOLUTION 109.6/2018</u></p> | <p>Following the SAPPR Review Panel's report to Government, which identified unresolved 'gateway issues' – legal risk, flexibility and funding - in February 2019 it was announced that the review would be extended so that these issues could be progressed and options developed.</p> <p>WALGA met with the Panel on 31 May 2019 to discuss funding options. The Review Panel also briefed the Growth Area Alliance Perth and Peel at its 13 June meeting.</p> <p>The Review Panel provided its report to the Deputy Premier in August 2019.</p> <p>WALGA met the Review Panel again in on 3 September and subsequently wrote to the Review Chair on 27 September to reiterate WALGA's in-principle support for the SAPPR, contingent on the issues raised in earlier submissions and feedback to the Review Panel being addressed satisfactorily and the establishment of a consultative and transparent process is established going forward.</p> <p>On the 26 March 2020, the Premier announced that the review of SAPPR will be deferred indefinitely, in an effort to free up resources and allow the State Government to continue to focus all efforts on responding to COVID-19.</p> <p><a href="https://www.mediastatements.wa.gov.au/Pages/McGowan/2020/03/Administrative-changes-to-support-COVID-19-response-.aspx">https://www.mediastatements.wa.gov.au/Pages/McGowan/2020/03/Administrative-changes-to-support-COVID-19-response-.aspx</a></p> | Ongoing         | Mark Batty<br>Exec Manager<br>Strategy, Policy and<br>Planning           |
| <p><b>2018 July 4 5.7</b><br/>Interim Submission – Review of the State Industrial Relations System</p>   | <p>That the interim supplementary submission in response to the Interim Report of the Review of the State Industrial Relations System be endorsed.</p> <p><u>RESOLUTION 78. 5/2018</u></p>   | <p>The Final Report (Report) of the review into the WA State Industrial Relations System was tabled in State Parliament on 11 April 2019. This report makes the recommendation to amend the <i>Industrial Relations Act 1979</i> (IR Act) to enable a declaration to be made that WA Local Government authorities are not "national system employers" for the purposes of the <i>Fair Work Act 2009</i> (FW Act).</p> <p>The State Government has introduced the <i>Industrial Relations Legislation Amendment Bill 2020</i> (the <b>Bill</b>) into State Parliament. The Bill seeks to bring all Local Governments under the State IR system.</p> <p>The State Government predicates the need for the Bill to address jurisdictional uncertainty. However, the move comes without any commitment, resourcing or support from the State Government to enable <b>89%</b> of Local Governments to effectively transition, over the proposed two year period, to the State IR system.</p>  | Ongoing         | Tony Brown<br>Exec Manager<br>Governance &<br>Organisational<br>Services |



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|--|---|---|-----------------|---|
|  |   | <p>The Bill will need to pass the Legislative Assembly and Legislative Council of Parliament before a declaration for the endorsement of the Hon. Christian Porter, the Federal Minister of Industrial Relations can be sought.</p> <p>The State Government's proposal is reliant on the endorsement of the Federal Minister.</p> <p>WALGA will continue to lobby against the Bill and encourages all Local Governments to lobby their opposition to this proposal that is highly detrimental to the Local Government sector with their respective State and Federal parliamentary members.</p> <p>Advocacy has increased in opposing the State Governments proposal. Meetings have been held with the State Opposition including the Liberal, National and One Nation Parties. Support has also been requested with the office of the Federal Minister for Industrial Relations, Christian Porter.</p> |                 |   |
| <p><b>2017 July 5</b><br/> <b>5.5</b><br/>           Corella Project<br/>           (05-046-02-0003<br/>           MH)</p> | <p>That State Council</p> <ol style="list-style-type: none"> <li>1. Note the outcomes of the Coordinated Corella Control pilot program.</li> <li>2. Endorse WALGA's proposed approach to the continuation and expansion of the Program in 2017/18.</li> <li>3. Seek to have the program expanded to the whole of the State, including the provision of adequate resources.</li> </ol> | <p>The Minister for Agriculture has agreed to the review of the Biosecurity and Agricultural Management Act (2007), and WALGA will raise the need to address significant incursions of this pest in town-sites and the peri urban areas across the south-west land division. The Preferred Supplier Program provides for contractors to manage this species, and WALGA continues to maintain the pest bird portal for interested members.</p> <p>WALGA awaits the Ministers release of the Terms of Reference to the review, as WALGA wants to ensure declared avian species are an issue that is addressed.</p>  | <p>Ongoing</p>  | <p>Mark Batty<br/>           Exec Manager<br/>           Strategy, Policy and<br/>           Planning</p> |



### Proposed Selection Criteria – Land Sale

Disposal By Public Tender: Lots 14 and 19 on DP222813, Lots 163, 164, 176, 177, 178 and 184 on P2893 and Lot 100 on DP174741

- Proposed use: WEIGHT 30%
  - o First preference to residential property (for owner to occupy at primary place of residence/live in 6 months of the year or more or for a business owner to house staff in)
  - o Second preference to investment property (for owner to place on the rental market)
  - o Third preference to holiday property (for owner to occupy for less than 6 months of the year)
  - o Those seeking to 'land bank' with no intent to develop will not be eligible
- Build period: WEIGHT 25%
  - o Preference to those who intend to commence and complete building within 12 months
  - o Second preference to those who intend to commence and complete building within 24 months
  - o Those who do not commence building within 24 months will be required to either:
    - Pay market valuation; or
    - Relinquish the land
- Community impact: WEIGHT 20%
  - o Preference will be given to buyers who can speak to how they intend to contribute to, or be a part of, the Mingenew community. This could be through a desire to participate in community or sporting groups, by working or employing locally or starting a business, by utilizing local builders for construction work – or any one of a number of ways.
- Local buyer: WEIGHT 15%
  - o First preference will be given to Mingenew ratepayers
  - o Second preference will be given to those who can demonstrate a familial connection to Mingenew
  - o Third preference will be given to all others
- Approved finance: WEIGHT 10%
  - o Those who can demonstrate finance approval or capacity to build without finance will be given preference over those without
- Price will not be a weighted criterion. The starting price for the tender will be \$1.
- The maximum number of lots a single buyer can purchase is two.

**SHIRE OF MINGENEW**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 July 2020**

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

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### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 10 August 2020  
Prepared by: Helen Sternick, Senior Finance Officer  
Reviewed by: Jeremy Clapham, Finance & Administration Manager

### **BASIS OF PREPARATION**

#### **REPORT PURPOSE**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

#### **BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. 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 report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

#### **THE LOCAL GOVERNMENT REPORTING ENTITY**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 13.

### **SIGNIFICANT ACCOUNTING POLICES**

#### **GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is

not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

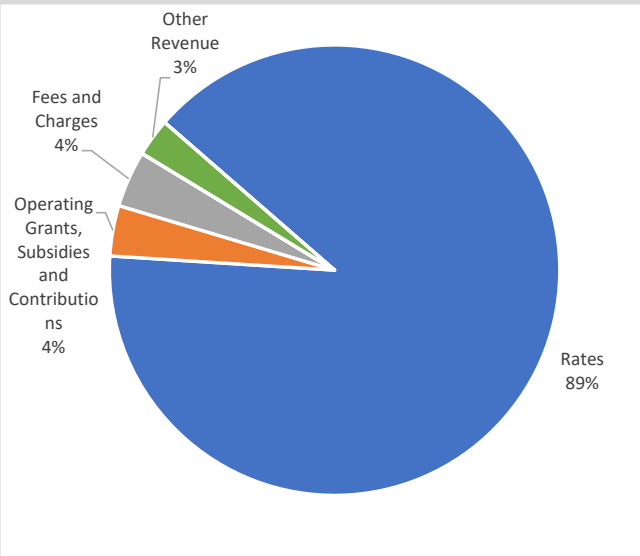
#### **CRITICAL ACCOUNTING ESTIMATES**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

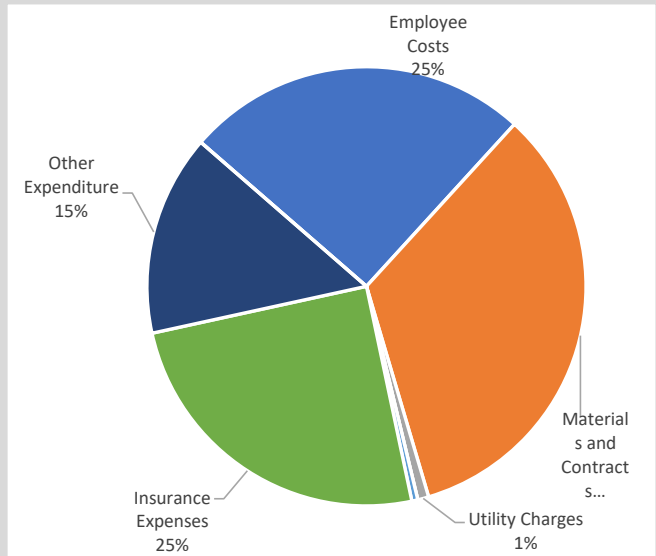
#### **ROUNDING OFF FIGURES**

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

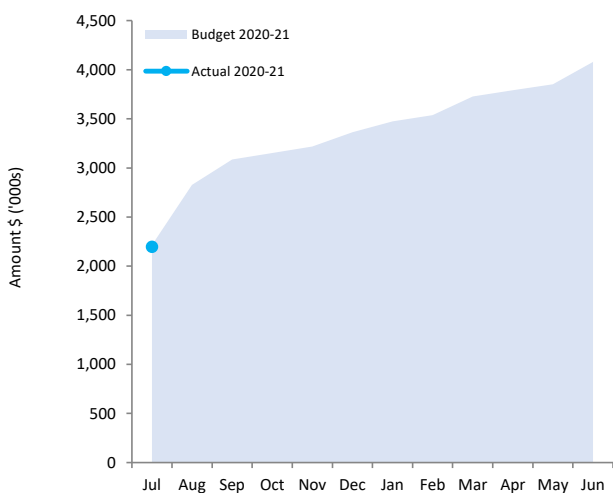
OPERATING REVENUE



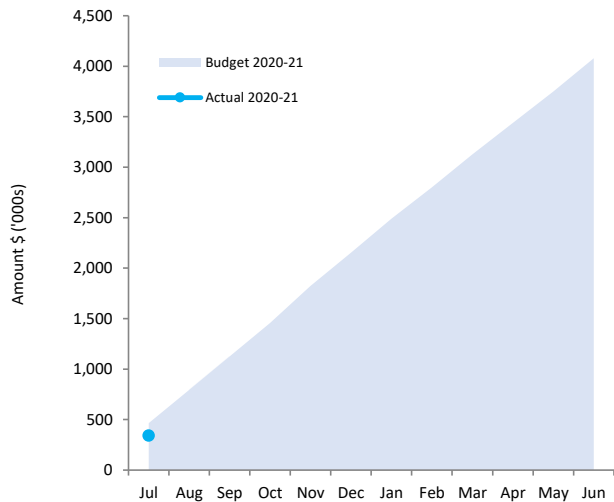
OPERATING EXPENSES



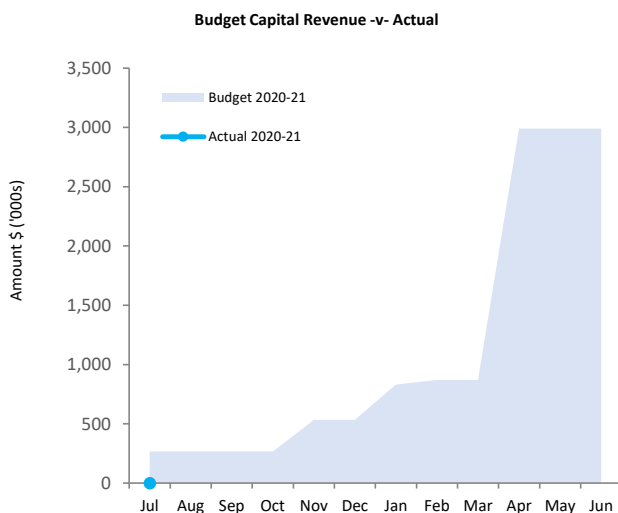
Budget Operating Revenues -v- Actual



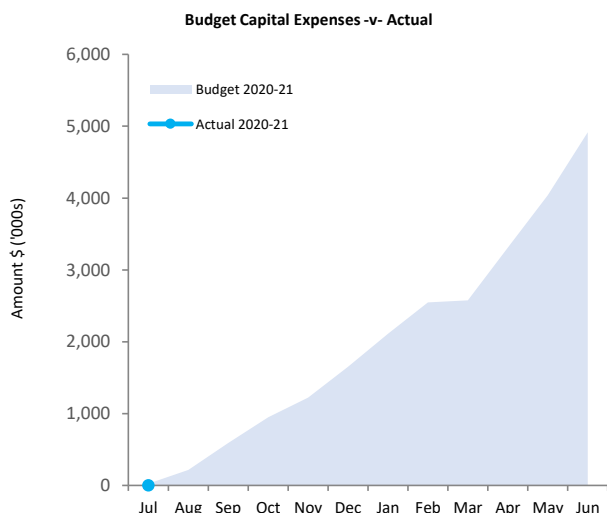
Budget Operating Expenses -v-YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 JULY 2020**

**STATUTORY REPORTING PROGRAMS**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

| <b>GOVERNANCE</b>   | <b>ACTIVITIES</b>  |
|---|--|
| 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. |
| <b>GENERAL PURPOSE FUNDING</b>  |  |
| To collect revenue to allow for the provision of services.  | Rates, general purpose government grants and interest revenue.   |
| <b>LAW, ORDER, PUBLIC SAFETY</b>  |  |
| To provide services to help ensure a safer community.   | Fire prevention, animal control and safety.  |
| <b>HEALTH</b>   |  |
| To provide services to help ensure a safer community.   | Food quality, pest control and inspections.  |
| <b>EDUCATION AND WELFARE</b>  |  |
| To meet the needs of the community in these areas.  | Includes education programs, youth based activities, care of families, the aged and disabled.  |
| <b>HOUSING</b>  |  |
| Provide housing services required by the community and for staff.   | Maintenance of staff, aged and rental housing.   |
| <b>COMMUNITY AMENITIES</b>  |  |
| 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.  |
| <b>RECREATION AND CULTURE</b>   |  |
| To establish and manage efficiently, infrastructure and resources which will help the social well being of the community. | Maintenance of halls, recreation centres and various reserves, operation of library, support of community events and matters relating to heritage.   |
| <b>TRANSPORT</b>  |  |
| To provide effective and efficient transport services to the community.   | Construction and maintenance of streets, roads and footpaths, cleaning and lighting of streets, roads and footpaths, traffic signs and depot maintenance.  |
| <b>ECONOMIC SERVICES</b>  |  |
| To help promote the Shire and improve its economic wellbeing.   | The regulation and provision of tourism, area promotion, building control and noxious weeds.   |
| <b>OTHER PROPERTY AND SERVICES</b>  |  |
| To provide effective and efficient administration, works operations and plant and fleet services.                         | Private works operations, plant repairs and operational costs. Administration overheads.   |

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020**

**STATUTORY REPORTING PROGRAMS**

|   | Ref<br>Note | Adopted<br>Budget  | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) | Var. |
|---|-------------|--------------------|----------------------|----------------------|--------------------|-----------------------|------|
|   |             | \$                 | \$                   | \$                   | \$                 | %                     |      |
| <b>Opening Funding Surplus / (Deficit)</b>                      | 1(c)        | 568,521            | 568,521              | <b>405,934</b>       | (162,587)          | (28.60%)              | ▼    |
| <b>Revenue from operating activities</b>                        |             |                    |                      |                      |                    |                       |      |
| Governance  |             | 13,399             | 1,115                | <b>6,450</b>         | 5,335              | 478.48%               | ▲    |
| General Purpose Funding - Rates                                 | 5           | 1,975,991          | 1,975,241            | <b>1,973,533</b>     | (1,708)            | (0.09%)               |      |
| General Purpose Funding - Other                                 |             | 1,182,941          | 2,326                | <b>415</b>           | (1,911)            | (82.16%)              | ▼    |
| Law, Order and Public Safety                                    |             | 23,750             | 128                  | <b>159</b>           | 31                 | 24.22%                | ▲    |
| Health  |             | 150                | 12                   | <b>0</b>             | (12)               | (100.00%)             | ▼    |
| Education and Welfare   |             | 400                | 33                   | <b>45</b>            | 12                 | 36.36%                | ▲    |
| Housing   |             | 90,440             | 7,536                | <b>8,494</b>         | 958                | 12.71%                | ▲    |
| Community Amenities   |             | 89,650             | 72,094               | <b>71,520</b>        | (574)              | (0.80%)               |      |
| Recreation and Culture  |             | 28,780             | 27,696               | <b>0</b>             | (27,696)           | (100.00%)             | ▼    |
| Transport   |             | 594,400            | 120,666              | <b>127,956</b>       | 7,290              | 6.04%                 |      |
| Economic Services   |             | 18,582             | 2,828                | <b>5,288</b>         | 2,460              | 86.99%                | ▲    |
| Other Property and Services                                     |             | 60,500             | 5,040                | <b>8,295</b>         | 3,255              | 64.58%                | ▲    |
|   |             | <b>4,078,983</b>   | <b>2,214,715</b>     | <b>2,202,155</b>     | (12,560)           |                       |      |
| <b>Expenditure from operating activities</b>                    |             |                    |                      |                      |                    |                       |      |
| Governance  |             | (343,694)          | (48,147)             | <b>(46,045)</b>      | 2,102              | 4.37%                 |      |
| General Purpose Funding   |             | (76,332)           | (5,318)              | <b>(6,271)</b>       | (953)              | (17.92%)              | ▲    |
| Law, Order and Public Safety                                    |             | (66,912)           | (6,453)              | <b>(13,045)</b>      | (6,592)            | (102.15%)             | ▲    |
| Health  |             | (80,167)           | (6,675)              | <b>(5,507)</b>       | 1,168              | 17.50%                | ▼    |
| Education and Welfare   |             | (111,669)          | (10,113)             | <b>(8,167)</b>       | 1,946              | 19.24%                | ▼    |
| Housing   |             | (159,522)          | (29,619)             | <b>(9,747)</b>       | 19,872             | 67.09%                | ▼    |
| Community Amenities   |             | (249,083)          | (21,347)             | <b>(11,517)</b>      | 9,830              | 46.05%                | ▼    |
| Recreation and Culture  |             | (992,925)          | (90,954)             | <b>(48,237)</b>      | 42,717             | 46.97%                | ▼    |
| Transport   |             | (1,615,122)        | (133,616)            | <b>(101,754)</b>     | 31,862             | 23.85%                | ▼    |
| Economic Services   |             | (302,628)          | (27,317)             | <b>(23,103)</b>      | 4,214              | 15.43%                | ▼    |
| Other Property and Services                                     |             | (80,817)           | (85,729)             | <b>(74,855)</b>      | 10,874             | 12.68%                | ▼    |
|   |             | <b>(4,078,871)</b> | <b>(465,288)</b>     | <b>(348,248)</b>     | 117,040            |                       |      |
| Non-cash amounts excluded from operating activities             | 1(a)        | 1,527,770          | 125,542              | <b>0</b>             | (125,542)          | (100.00%)             | ▼    |
| <b>Amount attributable to operating activities</b>              |             | <b>1,527,882</b>   | <b>1,874,969</b>     | <b>1,853,907</b>     | (21,062)           |                       |      |
| <b>Investing Activities</b>                                     |             |                    |                      |                      |                    |                       |      |
| Proceeds from non-operating grants, subsidies and contributions | 12(b)       | 2,990,490          | 266,000              | <b>0</b>             | (266,000)          | (100.00%)             | ▼    |
| Proceeds from disposal of assets                                | 6           | 35,000             | 0                    | <b>0</b>             | 0                  | 0.00%                 |      |
| Purchase of property, plant and equipment                       | 7           | (4,915,678)        | (23,604)             | <b>(4,649)</b>       | 18,955             | 80.31%                | ▼    |
| <b>Amount attributable to investing activities</b>              |             | <b>(1,890,188)</b> | <b>242,396</b>       | <b>(4,649)</b>       | (247,045)          |                       |      |
| <b>Financing Activities</b>                                     |             |                    |                      |                      |                    |                       |      |
| Repayment of Debentures   | 8           | (161,995)          | 0                    | <b>0</b>             | 0                  | 0.00%                 |      |
| Principal element of finance lease payments                     | 9           | 0                  | 0                    | <b>(738)</b>         | (738)              | 0.00%                 |      |
| Transfer to Reserves  | 10          | (44,221)           | 0                    | <b>0</b>             | 0                  | 0.00%                 |      |
| <b>Amount attributable to financing activities</b>              |             | <b>(206,216)</b>   | <b>0</b>             | <b>(738)</b>         | (738)              |                       |      |
| <b>Closing Funding Surplus / (Deficit)</b>                      | 1(c)        | <b>0</b>           | <b>2,685,886</b>     | <b>2,254,454</b>     | (431,432)          |                       |      |

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 14 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

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



## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JULY 2020

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### PROFIT ON ASSET DISPOSAL

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

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020**

**BY NATURE OR TYPE**

|   | Ref<br>Note | Adopted<br>Budget<br>\$ | YTD<br>Budget<br>(a)<br>\$ | YTD<br>Actual<br>(b)<br>\$ | Var. \$<br>(b)-(a)<br>\$ | Var. %<br>(b)-(a)/(a)<br>% | Var. |
|---|-------------|-------------------------|----------------------------|----------------------------|--------------------------|----------------------------|------|
| <b>Opening Funding Surplus / (Deficit)</b>                      | 1(c)        | 568,521                 | 568,521                    | <b>405,934</b>             | (162,587)                | (28.60%)                   | ▼    |
| <b>Revenue from operating activities</b>                        |             |                         |                            |                            |                          |                            |      |
| Rates   | 5           | 1,975,991               | 1,975,241                  | <b>1,973,533</b>           | (1,708)                  | (0.09%)                    |      |
| Operating grants, subsidies and contributions                   | 12(a)       | 1,306,100               | 82,041                     | <b>79,699</b>              | (2,342)                  | (2.85%)                    |      |
| Fees and charges  |             | 239,292                 | 111,139                    | <b>89,037</b>              | (22,102)                 | (19.89%)                   | ▼    |
| Interest earnings   |             | 24,381                  | 2,031                      | <b>280</b>                 | (1,751)                  | (86.21%)                   | ▼    |
| Other revenue   |             | 531,219                 | 44,263                     | <b>59,605</b>              | 15,342                   | 34.66%                     | ▲    |
| Profit on disposal of assets                                    | 6           | 2,000                   | 0                          | <b>0</b>                   | 0                        | 0.00%                      |      |
|   |             | <b>4,078,983</b>        | <b>2,214,715</b>           | <b>2,202,154</b>           | (12,561)                 |                            |      |
| <b>Expenditure from operating activities</b>                    |             |                         |                            |                            |                          |                            |      |
| Employee costs  |             | (1,031,488)             | (92,970)                   | <b>(88,423)</b>            | 4,547                    | 4.89%                      |      |
| Materials and contracts   |             | (708,353)               | (121,899)                  | <b>(117,185)</b>           | 4,714                    | 3.87%                      |      |
| Utility charges   |             | (93,002)                | (7,878)                    | <b>(2,833)</b>             | 5,045                    | 64.04%                     | ▼    |
| Depreciation on non-current assets                              |             | (1,506,670)             | (125,542)                  | <b>0</b>                   | 125,542                  | 100.00%                    | ▼    |
| Interest expenses   |             | (10,686)                | (290)                      | <b>(1,533)</b>             | (1,243)                  | (428.62%)                  | ▼    |
| Insurance expenses  |             | (120,997)               | (68,789)                   | <b>(86,671)</b>            | (17,882)                 | (26.00%)                   | ▲    |
| Other expenditure   |             | (584,575)               | (47,920)                   | <b>(51,602)</b>            | (3,682)                  | (7.68%)                    |      |
| Loss on disposal of assets                                      | 6           | (23,100)                | 0                          | <b>0</b>                   | 0                        | 0.00%                      |      |
|   |             | <b>(4,078,871)</b>      | <b>(465,288)</b>           | <b>(348,247)</b>           | 117,041                  |                            |      |
| Non-cash amounts excluded from operating activities             | 1(a)        | 1,527,770               | 125,542                    | <b>0</b>                   | (125,542)                | (100.00%)                  | ▼    |
| <b>Amount attributable to operating activities</b>              |             | <b>1,527,882</b>        | <b>1,874,969</b>           | <b>1,853,907</b>           | (21,062)                 |                            |      |
| <b>Investing activities</b>                                     |             |                         |                            |                            |                          |                            |      |
| Proceeds from non-operating grants, subsidies and contributions | 12(b)       | 2,990,490               | 266,000                    | <b>0</b>                   | (266,000)                | (100.00%)                  | ▼    |
| Proceeds from disposal of assets                                | 6           | 35,000                  | 0                          | <b>0</b>                   | 0                        | 0.00%                      |      |
| Payments for property, plant and equipment                      | 7           | (4,915,678)             | (23,604)                   | <b>(4,649)</b>             | 18,955                   | (80.31%)                   | ▼    |
| <b>Amount attributable to investing activities</b>              |             | <b>(1,890,188)</b>      | <b>242,396</b>             | <b>(4,649)</b>             | (247,045)                |                            |      |
| <b>Financing Activities</b>                                     |             |                         |                            |                            |                          |                            |      |
| Repayment of debentures   | 8           | (161,995)               | 0                          | <b>0</b>                   | 0                        | 0.00%                      |      |
| Principal element of finance lease payments                     | 9           | 0                       | 0                          | <b>(738)</b>               | (738)                    | 0.00%                      |      |
| Transfer to reserves  | 10          | (44,221)                | 0                          | <b>0</b>                   | 0                        | 0.00%                      |      |
| <b>Amount attributable to financing activities</b>              |             | <b>(206,216)</b>        | <b>0</b>                   | <b>(738)</b>               | (738)                    |                            |      |
| <b>Closing Funding Surplus / (Deficit)</b>                      | 1(c)        | <b>0</b>                | <b>2,685,886</b>           | <b>2,254,454</b>           | (431,432)                |                            |      |

**KEY INFORMATION**

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

Refer to Note 14 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

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

|  | Notes | Adopted Budget   | YTD Budget (a) | YTD Actual (b) |
|--|-------|------------------|----------------|----------------|
| <b>Non-cash items excluded from operating activities</b>       |       |                  |                |                |
|  |       | \$               | \$             | \$             |
| <b>Adjustments to operating activities</b>                     |       |                  |                |                |
| Less: Profit on asset disposals                                |       | (2,000)          | 0              | 0              |
| Add: Loss on asset disposals                                   |       | 23,100           | 0              | 0              |
| Add: Depreciation on assets                                    |       | 1,506,670        | 125,542        | 0              |
| <b>Total non-cash items excluded from operating activities</b> |       | <b>1,527,770</b> | <b>125,542</b> | <b>0</b>       |

(b) Adjustments to net current assets in the Statement of Financial Activity

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.

|  |    | Last Year Closing<br>30 Jun 2020 | This Year Opening<br>01 Jul 2020 | This Time Last Year<br>31 Jul 2019 | Year to Date<br>31 Jul 2020 |
|--|----|----------------------------------|----------------------------------|------------------------------------|-----------------------------|
| <b>Adjustments to net current assets</b>           |    |                                  |                                  |                                    |                             |
| Less: Reserves - restricted cash                   | 10 | (427,011)                        | (427,011)                        | (308,490)                          | (427,011)                   |
| Less: Cost of acquisition                          |    | 0                                | 0                                | (40,394)                           | 0                           |
| Add: Borrowings                                    | 8  | 161,995                          | 161,995                          | 158,166                            | 161,995                     |
| Add: Lease liabilities                             |    | 9,331                            | 9,331                            | 8,346                              | 8,593                       |
| Add: Provisions - employee                         | 11 | 136,130                          | 136,130                          | 135,959                            | 136,130                     |
| Add: Change in accounting policies - AASB16 Leases |    | 0                                | 0                                | 29,060                             | 0                           |
| <b>Total adjustments to net current assets</b>     |    | <b>(119,555)</b>                 | <b>(119,555)</b>                 | <b>(17,352)</b>                    | <b>(120,293)</b>            |

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

|  |      |                  |                  |                  |                  |
|--|------|------------------|------------------|------------------|------------------|
| <b>Current assets</b>                                |      |                  |                  |                  |                  |
| Cash and cash equivalents                            | 2    | 1,088,447        | 1,088,447        | 1,168,860        | 1,081,595        |
| Rates receivables                                    | 5    | 27,369           | 27,369           | 1,911,487        | 2,036,277        |
| Receivables  | 3    | 18,573           | 18,573           | 456,691          | 95,451           |
| Other current assets                                 | 3    | 0                | 0                | 92,945           | 0                |
| <b>Less: Current liabilities</b>                     |      |                  |                  |                  |                  |
| Payables   | 4    | (130,578)        | (130,578)        | (99,043)         | (94,992)         |
| Borrowings   | 8    | (161,995)        | (161,995)        | (158,166)        | (161,995)        |
| Lease liabilities                                    | 9    | (9,331)          | (9,331)          | (8,346)          | (8,593)          |
| Contract liabilities                                 | 11   | (170,866)        | (170,866)        | 0                | (436,866)        |
| Provisions   | 11   | (136,130)        | (136,130)        | (135,959)        | (136,130)        |
| <b>Less: Total adjustments to net current assets</b> | 1(b) | <b>(119,555)</b> | <b>(119,555)</b> | <b>(17,352)</b>  | <b>(120,293)</b> |
| <b>Closing Funding Surplus / (Deficit)</b>           |      | <b>405,934</b>   | <b>405,934</b>   | <b>3,211,117</b> | <b>2,254,454</b> |

CURRENT AND NON-CURRENT CLASSIFICATION

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

| Description                        | Classification            | Unrestricted<br>\$ | Restricted<br>\$ | Total<br>Cash<br>\$ | Trust<br>\$ | Institution | Interest<br>Rate | Maturity<br>Date |
|------------------------------------|---------------------------|--------------------|------------------|---------------------|-------------|-------------|------------------|------------------|
| <b>Cash on hand</b>                |                           |                    |                  |                     |             |             |                  |                  |
| Cash on hand                       | Cash and cash equivalents | 100                |                  | 100                 |             |             |                  | On Hand          |
| <b>At call deposits</b>            |                           |                    |                  |                     |             |             |                  |                  |
| Municipal Funds                    | Cash and cash equivalents | 179,559            | 18,178           | 197,737             |             | NAB         | 0.75%            | Cheque A/C       |
| Municipal Funds                    | Cash and cash equivalents | 292,133            |                  | 292,133             |             | NAB         | 0.90%            | On Call          |
| <b>Term Deposits</b>               |                           |                    |                  |                     |             |             |                  |                  |
| Municipal Funds                    | Cash and cash equivalents | 0                  | 164,613          | 164,613             |             | NAB         | 0.80%            | 21/09/2020       |
| Reserve Funds                      | Cash and cash equivalents | 0                  | 427,012          | 427,012             |             | NAB         | 0.80%            | 21/09/2020       |
| <b>Total</b>                       |                           | <b>471,793</b>     | <b>609,803</b>   | <b>1,081,595</b>    | <b>0</b>    |             |                  |                  |
| <b>Comprising</b>                  |                           |                    |                  |                     |             |             |                  |                  |
| Cash and cash equivalents          |                           | 471,793            | 609,803          | 1,081,595           | 0           |             |                  |                  |
| Financial assets at amortised cost |                           | 0                  | 0                | 0                   | 0           |             |                  |                  |
|                                    |                           | <b>471,793</b>     | <b>609,803</b>   | <b>1,081,595</b>    | <b>0</b>    |             |                  |                  |

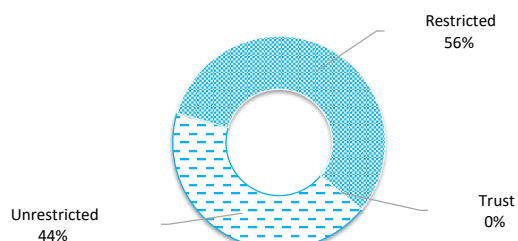
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

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



| Total Cash      | Unrestricted   |
|-----------------|----------------|
| <b>\$1.08 M</b> | <b>\$.47 M</b> |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020**

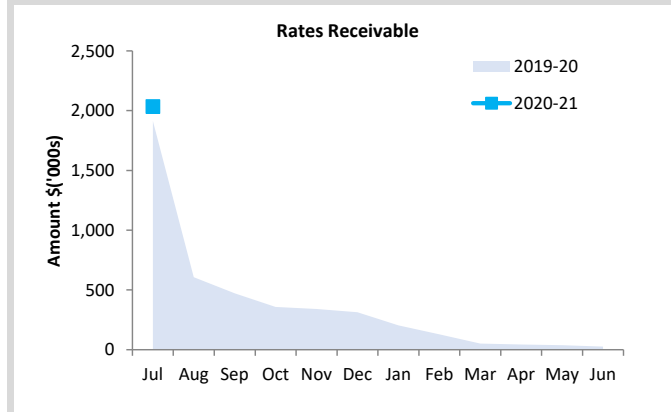
**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

| Rates Receivable               | 30 Jun 2020   | 31 Jul 20        |
|--------------------------------|---------------|------------------|
|                                | \$            | \$               |
| Opening Arrears Previous Years | 21,379        | 27,369           |
| Levied this year               | 1,885,305     | 1,973,533        |
| Less - Collections to date     | (1,879,315)   | 35,375           |
| Equals Current Outstanding     | <b>27,369</b> | <b>2,036,277</b> |
| <b>Net Rates Collectable</b>   | <b>27,369</b> | <b>2,036,277</b> |
| % Collected                    | 98.6%         | -1.8%            |

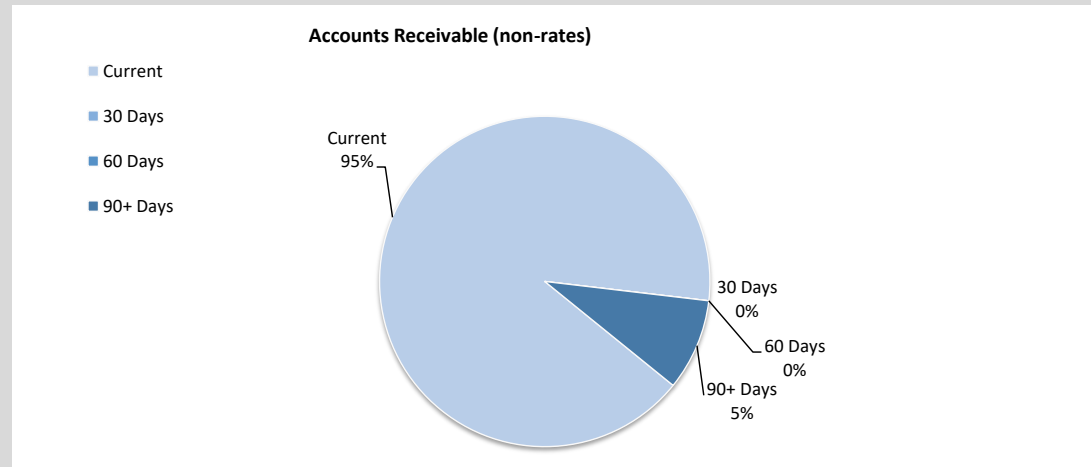
| Receivables - General                              | Credit  | Current  | 30 Days | 60 Days | 90+ Days | Total         |
|--|---------|--|---------|---------|----------|---------------|
|  | \$      | \$   | \$      | \$      | \$       | \$            |
| Receivables - General                              | (1,103) | 71,576   | 0       | 0       | 3,933    | 74,406        |
| Percentage   | -1.5%   | 96.2%  | 0%      | 0%      | 5.3%     |               |
| <b>Balance per Trial Balance</b>                   |         |  |         |         |          |               |
| Sundry receivable                                  |         | (Includes Sundry Debtors of \$71,570 and Rates Pensioner Rebates of \$2,836) |         |         |          | 74,406        |
| GST receivable                                     |         |  |         |         |          | 21,617        |
| Allowance for impairment of receivables            |         |  |         |         |          | (572)         |
| <b>Total Receivables General Outstanding</b>       |         |  |         |         |          | <b>95,451</b> |
| 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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



| Collected    | Rates Due          |
|--------------|--------------------|
| <b>-1.8%</b> | <b>\$2,036,277</b> |



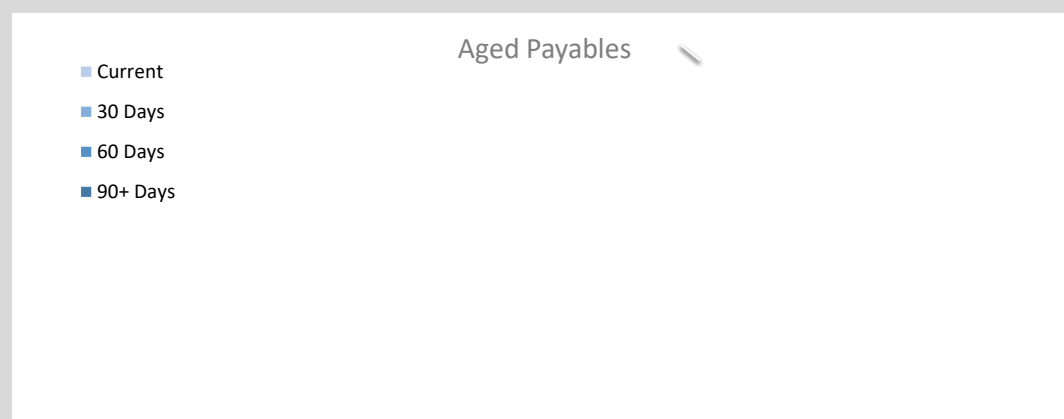
|                     |
|---------------------|
| <b>Debtors Due</b>  |
| <b>\$95,451</b>     |
| <b>Over 30 Days</b> |
| <b>0%</b>           |
| <b>Over 90 Days</b> |
| <b>5.3%</b>         |

| Payables - General                        | Credit | Current | 30 Days | 60 Days | 90+ Days | Total         |
|---|--------|---------|---------|---------|----------|---------------|
|   | \$     | \$      | \$      | \$      | \$       | \$            |
| Payables - General                        | 0      | 0       | 0       | 0       | 0        | 0             |
| Percentage                                | 0%     | 0%      | 0%      | 0%      | 0%       |               |
| <b>Balance per Trial Balance</b>          |        |         |         |         |          |               |
| ATO liabilities                           |        |         |         |         |          | 47,326        |
| Receipts in Advance                       |        |         |         |         |          | 445           |
| Other payables - Bonds Held               |        |         |         |         |          | 17,733        |
| Other payables                            |        |         |         |         |          | 29,488        |
| <b>Total Payables General Outstanding</b> |        |         |         |         |          | <b>94,992</b> |

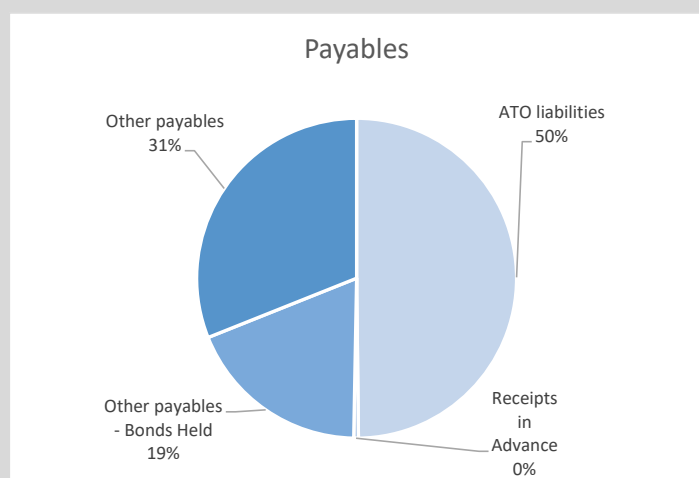
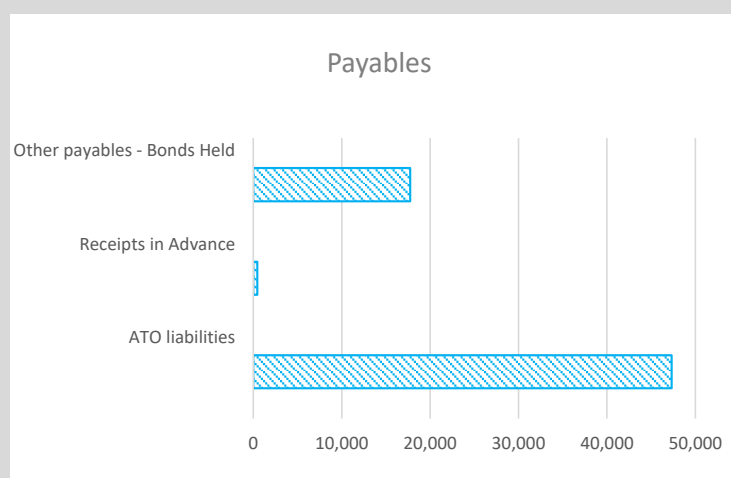
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



|                      |
|----------------------|
| <b>Creditors Due</b> |
| <b>\$94,992</b>      |
| <b>Over 30 Days</b>  |
| <b>0%</b>            |
| <b>Over 90 Days</b>  |
| <b>0%</b>            |



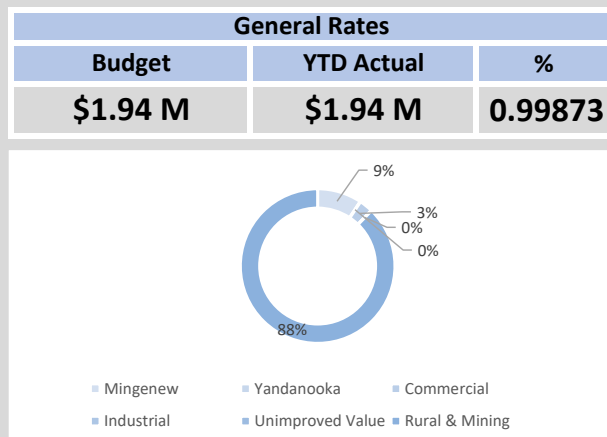
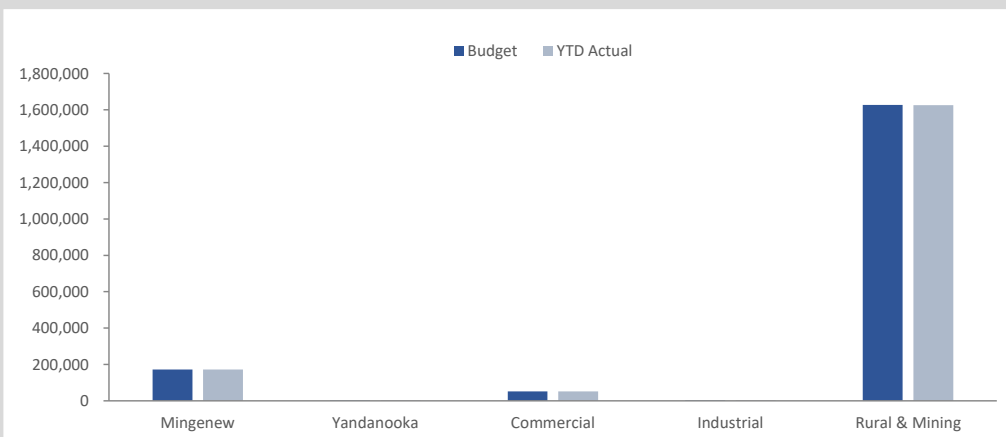
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020

OPERATING ACTIVITIES  
NOTE 5  
RATE REVENUE

| General Rate Revenue             | Budget                |                         |                   |                 |                 |              |                  | YTD Actual      |                  |               |                  |
|----------------------------------|-----------------------|-------------------------|-------------------|-----------------|-----------------|--------------|------------------|-----------------|------------------|---------------|------------------|
|                                  | Rate in<br>\$ (cents) | Number of<br>Properties | Rateable<br>Value | Rate<br>Revenue | Interim<br>Rate | Back<br>Rate | Total<br>Revenue | Rate<br>Revenue | Interim<br>Rates | Back<br>Rates | Total<br>Revenue |
| <b>RATE TYPE</b>                 |                       |                         |                   | \$              | \$              | \$           | \$               | \$              | \$               | \$            | \$               |
| <b>Differential General Rate</b> |                       |                         |                   |                 |                 |              |                  |                 |                  |               |                  |
| <b>Gross Rental Value</b>        |                       |                         |                   |                 |                 |              |                  |                 |                  |               |                  |
| Mingenev                         | 0.150280              | 129                     | 1,144,624         | 172,014         | 750             | 0            | 172,764          | 172,010         | 0                | 0             | 172,010          |
| Yandanooka                       | 0.150280              | 2                       | 13,884            | 2,086           | 0               | 0            | 2,086            | 2,086           | 0                | 0             | 2,086            |
| Commercial                       | 0.150280              | 14                      | 346,632           | 52,092          | 0               | 0            | 52,092           | 52,091          | 0                | 0             | 52,091           |
| Industrial                       | 0.150280              | 3                       | 12,480            | 1,875           | 0               | 0            | 1,875            | 1,875           | 0                | 0             | 1,875            |
| <b>Unimproved Value</b>          |                       |                         |                   |                 |                 |              |                  |                 |                  |               |                  |
| Rural & Mining                   | 0.012920              | 112                     | 125,918,500       | 1,626,867       | 0               | 0            | 1,626,867        | 1,626,238       | 0                | 0             | 1,626,238        |
| <b>Sub-Total</b>                 |                       | 260                     | 127,436,120       | 1,854,934       | 750             | 0            | 1,855,684        | 1,854,300       | 0                | 0             | 1,854,300        |
| <b>Minimum Payment</b>           | <b>Minimum \$</b>     |                         |                   |                 |                 |              |                  |                 |                  |               |                  |
| <b>Gross Rental Value</b>        |                       |                         |                   |                 |                 |              |                  |                 |                  |               |                  |
| Mingenev                         | 707                   | 59                      | 24,721            | 41,713          | 0               | 0            | 41,713           | 41,713          | 0                | 0             | 41,713           |
| Yandanooka                       | 707                   | 0                       | 0                 | 0               | 0               | 0            | 0                | 0               | 0                | 0             | 0                |
| Commercial                       | 707                   | 9                       | 6,209             | 6,363           | 0               | 0            | 6,363            | 6,363           | 0                | 0             | 6,363            |
| Industrial                       | 707                   | 3                       | 2,786             | 2,121           | 0               | 0            | 2,121            | 2,121           | 0                | 0             | 2,121            |
| <b>Unimproved Value</b>          |                       |                         |                   |                 |                 |              |                  |                 |                  |               |                  |
| Rural & Mining                   | 1,061                 | 31                      | 773,297           | 32,891          | 0               | 0            | 32,891           | 31,815          | 0                | 0             | 31,815           |
| <b>Sub-Total</b>                 |                       | 102                     | 807,013           | 83,088          | 0               | 0            | 83,088           | 82,012          | 0                | 0             | 82,012           |
| Concession                       |                       |                         |                   |                 |                 |              | (1,045)          |                 |                  |               | (1,043)          |
| <b>Amount from General Rates</b> |                       |                         |                   |                 |                 |              | 1,937,727        |                 |                  |               | 1,935,269        |
| Ex-Gratia Rates                  |                       |                         |                   |                 |                 |              | 38,264           |                 |                  |               | 38,264           |
| <b>Total General Rates</b>       |                       |                         |                   |                 |                 |              | 1,975,991        |                 |                  |               | 1,973,533        |

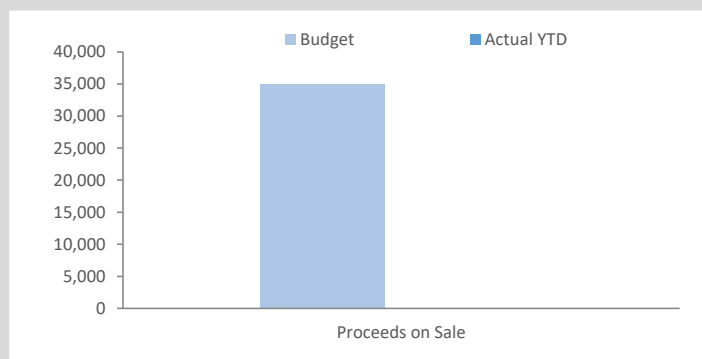
KEY INFORMATION

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



| Asset Ref. | Asset Description          | Budget         |               |              |                 | YTD Actual     |          |          |          |
|------------|----------------------------|----------------|---------------|--------------|-----------------|----------------|----------|----------|----------|
|            |                            | Net Book Value | Proceeds      | Profit       | (Loss)          | Net Book Value | Proceeds | Profit   | (Loss)   |
|            |                            | \$             | \$            | \$           | \$              | \$             | \$       | \$       | \$       |
|            | <b>Plant and equipment</b> |                |               |              |                 |                |          |          |          |
|            | <b>Transport</b>           |                |               |              |                 |                |          |          |          |
|            | Crew cab - MI029           | 8,000          | 10,000        | 2,000        | 0               | 0              | 0        | 0        | 0        |
|            | Water truck                | 16,500         | 10,000        | 0            | (6,500)         | 0              | 0        | 0        | 0        |
|            | JCB backhoe                | 31,600         | 15,000        | 0            | (16,600)        | 0              | 0        | 0        | 0        |
|            |                            | <b>56,100</b>  | <b>35,000</b> | <b>2,000</b> | <b>(23,100)</b> | <b>0</b>       | <b>0</b> | <b>0</b> | <b>0</b> |

KEY INFORMATION



| Proceeds on Sale |            |           |
|------------------|------------|-----------|
| Annual Budget    | YTD Actual | %         |
| <b>\$35,000</b>  | <b>\$0</b> | <b>0%</b> |



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020

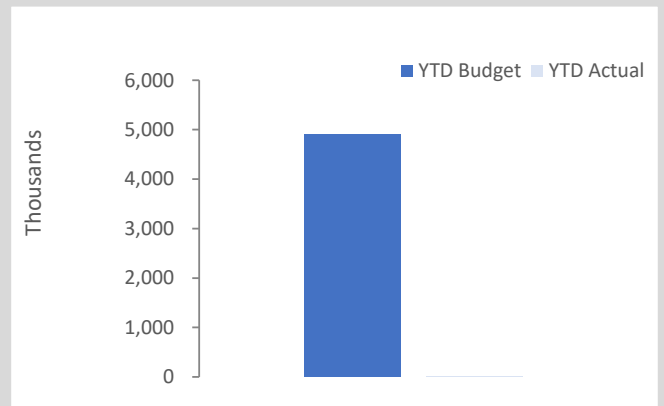
INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS

| Capital Acquisitions                   | Adopted          |               | YTD Actual   | YTD Actual<br>Variance |
|--|------------------|---------------|--------------|------------------------|
|  | Budget           | YTD Budget    |              |                        |
|  | \$               | \$            | \$           | \$                     |
| Buildings - non-specialised            | 300,500          | 0             | 0            | 0                      |
| Buildings - specialised                | 299,500          | 0             | 0            | 0                      |
| Plant and equipment                    | 340,000          | 0             | 0            | 0                      |
| Infrastructure - Roads                 | 1,406,774        | 23,604        | 364          | (23,240)               |
| Infrastructure - bridges               | 2,266,404        | 0             | 0            | 0                      |
| Infrastructure - parks & ovals         | 200,000          | 0             | 4,285        | 4,285                  |
| Infrastructure - other                 | 102,500          | 0             | 0            | 0                      |
| <b>Capital Expenditure Totals</b>      | <b>4,915,678</b> | <b>23,604</b> | <b>4,649</b> | <b>(18,955)</b>        |
| <b>Capital Acquisitions Funded By:</b> |                  |               |              |                        |
|  | \$               | \$            | \$           | \$                     |
| Capital grants and contributions       | 2,990,490        | 266,000       | 0            | (266,000)              |
| Other (Disposals & C/Fwd)              | 35,000           | 0             | 0            | 0                      |
| Contribution - operations              | 1,890,188        | (242,396)     | 4,649        | 247,045                |
| <b>Capital Funding Total</b>           | <b>4,915,678</b> | <b>23,604</b> | <b>4,649</b> | <b>(18,955)</b>        |

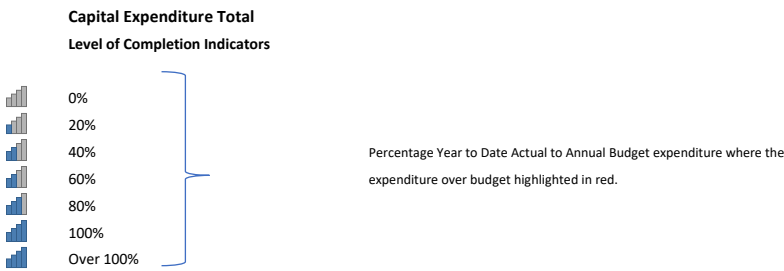
**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**KEY INFORMATION**



| Acquisitions  | Annual Budget   | YTD Actual   | % Spent    |
|---------------|-----------------|--------------|------------|
|               | <b>\$4.92 M</b> | <b>\$. M</b> | <b>0%</b>  |
| Capital Grant | Annual Budget   | YTD Actual   | % Received |
|               | <b>\$2.99 M</b> | <b>\$. M</b> | <b>0%</b>  |



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

|   |  | Adopted          |               |              | Variance        |
|---|--|------------------|---------------|--------------|-----------------|
| Account Description                             |  | Budget           | YTD Budget    | YTD Actual   | (Under)/Over    |
| <b>Buildings - non-specialised</b>              |  |                  |               |              |                 |
| BC083   | 21 Victoria Road (Lot 83) - Chambers - Building (Capital)              | 13,000           | 0             | 0            | 0               |
| BC076   | 76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)      | 150,000          | 0             | 0            | 0               |
| BC033   | 33 Victoria Road (Lot 89) - Residence - Building (Capital)             | 40,000           | 0             | 0            | 0               |
| BC121   | 12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)          | 3,125            | 0             | 0            | 0               |
| BC122   | 12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)          | 3,125            | 0             | 0            | 0               |
| BC123   | 12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)          | 3,125            | 0             | 0            | 0               |
| BC124   | 12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)          | 3,125            | 0             | 0            | 0               |
| BC047   | 47 Linthorne Street (Lot 114) - Depot - Building (Capital)             | 25,000           | 0             | 0            | 0               |
| BC054   | 54 Midlands Road (Lot 71) - MIG Office - Building (Capital)            | 20,000           | 0             | 0            | 0               |
| BC050   | 50 Midlands Road (Lot 73) - Post Office - Building (Capital)           | 20,000           | 0             | 0            | 0               |
| BC021   | 21 Victoria Road (Lot 83) - Administration Office - Building (Capital) | 20,000           | 0             | 0            | 0               |
| <b>Buildings - non-specialised Total</b>        |  | <b>300,500</b>   | <b>0</b>      | <b>0</b>     | <b>0</b>        |
| <b>Buildings - specialised</b>                  |  |                  |               |              |                 |
| BC023   | 23 Victoria Road (Lot 84) - Toy Library - Building (Capital)           | 7,000            | 0             | 0            | 0               |
| BC098   | Recreation Centre - Building (Capital)                                 | 25,500           | 0             | 0            | 0               |
| BC598   | Recreation Centre - Water infrastructure upgrade (capital)             | 51,000           | 0             | 0            | 0               |
| BC016   | 16 Midlands Road - Railway Station - Building (Capital)                | 216,000          | 0             | 0            | 0               |
| <b>Buildings - specialised Total</b>            |  | <b>299,500</b>   | <b>0</b>      | <b>0</b>     | <b>0</b>        |
| <b>Plant and equipment</b>                      |  |                  |               |              |                 |
| PE029   | Crew Cab Truck - MI029 - Capital                                       | 80,000           | 0             | 0            | 0               |
| PE255   | Water Truck - MI255 - Capital  | 90,000           | 0             | 0            | 0               |
| PE262   | Backhoe - MI262 - Capital  | 170,000          | 0             | 0            | 0               |
| <b>Plant and equipment Total</b>                |  | <b>340,000</b>   | <b>0</b>      | <b>0</b>     | <b>0</b>        |
| <b>Infrastructure - Roads</b>                   |  |                  |               |              |                 |
| RC045   | Phillip Street (Capital)   | 100,000          | 0             | 0            | 0               |
| RC087   | Parking Bay South of Midland Road (Capital)                            | 30,000           | 0             | 0            | 0               |
| RC000   | Road Construction General (Budgeting Only)                             | 283,273          | 23,604        | 0            | (23,604)        |
| RRG080  | Mingenew - Mullewa Road (RRG)  | 439,500          | 0             | 364          | 364             |
| RRG024  | Milo Road (RRG)  | 258,000          | 0             | 0            | 0               |
| BS002   | Yandanooka North East Road (BS)  | 296,000          | 0             | 0            | 0               |
| <b>Infrastructure - roads Total</b>             |  | <b>1,406,774</b> | <b>23,604</b> | <b>364</b>   | <b>(23,240)</b> |
| <b>Infrastructure - bridges</b>                 |  |                  |               |              |                 |
| BR0833  | Yarragadee - Mingenev - Mullewa Road - Bridge (Capital)                | 47,000           | 0             | 0            | 0               |
| BR3019  | Lockier River - Coalseam Road - Bridge (Capital)                       | 2,219,404        | 0             | 0            | 0               |
| <b>Infrastructure - bridges Total</b>           |  | <b>2,266,404</b> | <b>0</b>      | <b>0</b>     | <b>0</b>        |
| <b>Infrastructure - parks &amp; ovals</b>       |  |                  |               |              |                 |
| PC011   | Skate Park - (Capital)   | 200,000          | 0             | 4,285        | 4,285           |
| <b>Infrastructure - parks &amp; ovals Total</b> |  | <b>200,000</b>   | <b>0</b>      | <b>4,285</b> | <b>4,285</b>    |
| <b>Infrastructure - other</b>                   |  |                  |               |              |                 |
| OC006   | Transfer Station - Infrastructure - Capital                            | 30,000           | 0             | 0            | 0               |
| OC002   | Mingenew Hill Walk Trail - Capital                                     | 32,000           | 0             | 0            | 0               |
| OC007   | Astrotourism Project   | 18,000           | 0             | 0            | 0               |
| OC008   | Remote Tourism Cameras   | 7,500            | 0             | 0            | 0               |
| OC009   | Communications tower upgrade   | 15,000           | 0             | 0            | 0               |
| <b>Infrastructure - other Total</b>             |  | <b>102,500</b>   | <b>0</b>      | <b>0</b>     | <b>0</b>        |
| <b>Grand Total</b>                              |  | <b>4,915,678</b> | <b>23,604</b> | <b>4,649</b> | <b>(18,955)</b> |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020

FINANCING ACTIVITIES  
NOTE 8  
BORROWINGS

Repayments - Borrowings

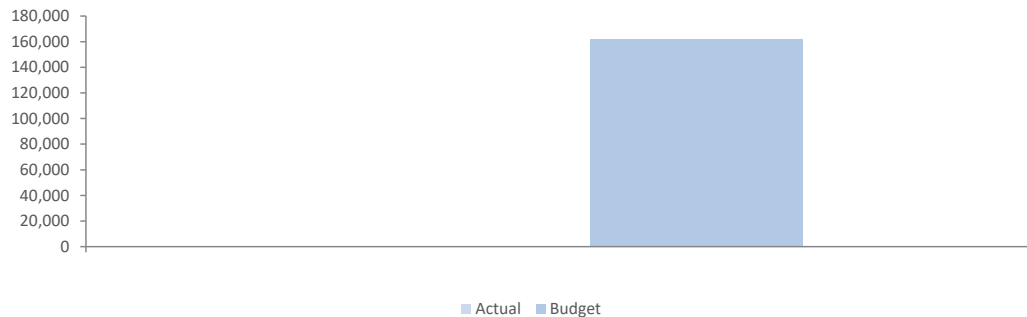
| Information on Borrowings<br>Particulars | 1 July 2020    | New Loans |          | Principal Repayments |                | Principal Outstanding |                | Interest Repayments |              |
|--|----------------|-----------|----------|----------------------|----------------|-----------------------|----------------|---------------------|--------------|
|  |                | Actual    | Budget   | Actual               | Budget         | Actual                | Budget         | Actual              | Budget       |
|  | \$             | \$        | \$       | \$                   | \$             | \$                    | \$             | \$                  | \$           |
| <b>Education and welfare</b>             |                |           |          |                      |                |                       |                |                     |              |
| Loan 137 - Senior Citizens Building      | 44,961         | 0         | 0        | 0                    | 22,210         | 44,961                | 22,751         | 185                 | 1,136        |
| <b>Housing</b>                           |                |           |          |                      |                |                       |                |                     |              |
| Loan 133 - Triplex                       | 28,647         | 0         | 0        | 0                    | 14,151         | 28,647                | 14,496         | 118                 | 724          |
| Loan 134 - Phillip Street                | 21,823         | 0         | 0        | 0                    | 10,780         | 21,823                | 11,043         | 90                  | 551          |
| Loan 136 - Moore Street                  | 54,423         | 0         | 0        | 0                    | 26,884         | 54,423                | 27,539         | 224                 | 1,375        |
| Loan 142 - Field Street                  | 25,107         | 0         | 0        | 0                    | 12,415         | 25,107                | 12,692         | 103                 | 635          |
| <b>Recreation and culture</b>            |                |           |          |                      |                |                       |                |                     |              |
| Loan 138 - Pavilion Fitout               | 43,163         | 0         | 0        | 0                    | 21,321         | 43,163                | 21,842         | 178                 | 1,091        |
| <b>Transport</b>                         |                |           |          |                      |                |                       |                |                     |              |
| Loan 139 - Roller                        | 10,580         | 0         | 0        | 0                    | 5,227          | 10,580                | 5,354          | 44                  | 267          |
| Loan 141 - Grader                        | 36,738         | 0         | 0        | 0                    | 18,148         | 36,738                | 18,590         | 151                 | 928          |
| Loan 144 - Side Tipper                   | 25,132         | 0         | 0        | 0                    | 12,415         | 25,132                | 12,717         | 103                 | 635          |
| Loan 145 - Drum Roller                   | 37,338         | 0         | 0        | 0                    | 18,444         | 37,338                | 18,894         | 154                 | 943          |
|  | <u>327,912</u> | <u>0</u>  | <u>0</u> | <u>0</u>             | <u>161,995</u> | <u>327,912</u>        | <u>165,917</u> | <u>1,350</u>        | <u>8,286</u> |
| <b>Total</b>                             | <b>327,912</b> | <b>0</b>  | <b>0</b> | <b>0</b>             | <b>161,995</b> | <b>327,912</b>        | <b>165,917</b> | <b>1,350</b>        | <b>8,286</b> |
| Current borrowings                       | 161,995        |           |          |                      |                | 161,996               |                |                     |              |
| Non-current borrowings                   | 165,917        |           |          |                      |                | 165,916               |                |                     |              |
|  | <u>327,912</u> |           |          |                      |                | <u>327,912</u>        |                |                     |              |

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings



Principal Repayments

\$0

Interest Earned

\$280

Interest Expense

\$1,350

Reserves Bal

\$.43 M

Loans Due

\$.33 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020

FINANCING ACTIVITIES  
NOTE 9  
LEASES

Repayments - Lease

| Information on Borrowings<br>Particulars | Institution    | 1 July 2020 | New Lease |        | Lease Principal Repayments |        | Lease Principal Outstanding |        | Lease Interest Repayments |        |
|--|----------------|-------------|-----------|--------|----------------------------|--------|-----------------------------|--------|---------------------------|--------|
|  |                |             | Actual    | Budget | Actual                     | Budget | Actual                      | Budget | Actual                    | Budget |
|  |                | \$          | \$        | \$     | \$                         | \$     | \$                          | \$     | \$                        |        |
| <b>Other property and services</b>       |                |             |           |        |                            |        |                             |        |                           |        |
| Photocopier                              | De Lage Landon | 10,400      | 0         | 0      | 251                        | 3,732  | 10,149                      | 6,668  | 74                        | 960    |
| IT equipment                             | Finrent        | 10,318      | 0         | 0      | 487                        | 5,599  | 9,831                       | 4,719  | 109                       | 1,440  |
| <b>Total</b>                             |                | 20,718      | 0         | 0      | 738                        | 9,331  | 19,980                      | 11,387 | 183                       | 2,400  |
| Current lease                            |                | 9,331       |           |        |                            |        | 8,593                       |        |                           |        |
| Non-current lease                        |                | 11,387      |           |        |                            |        | 11,387                      |        |                           |        |
|  |                | 20,718      |           |        |                            |        | 19,980                      |        |                           |        |

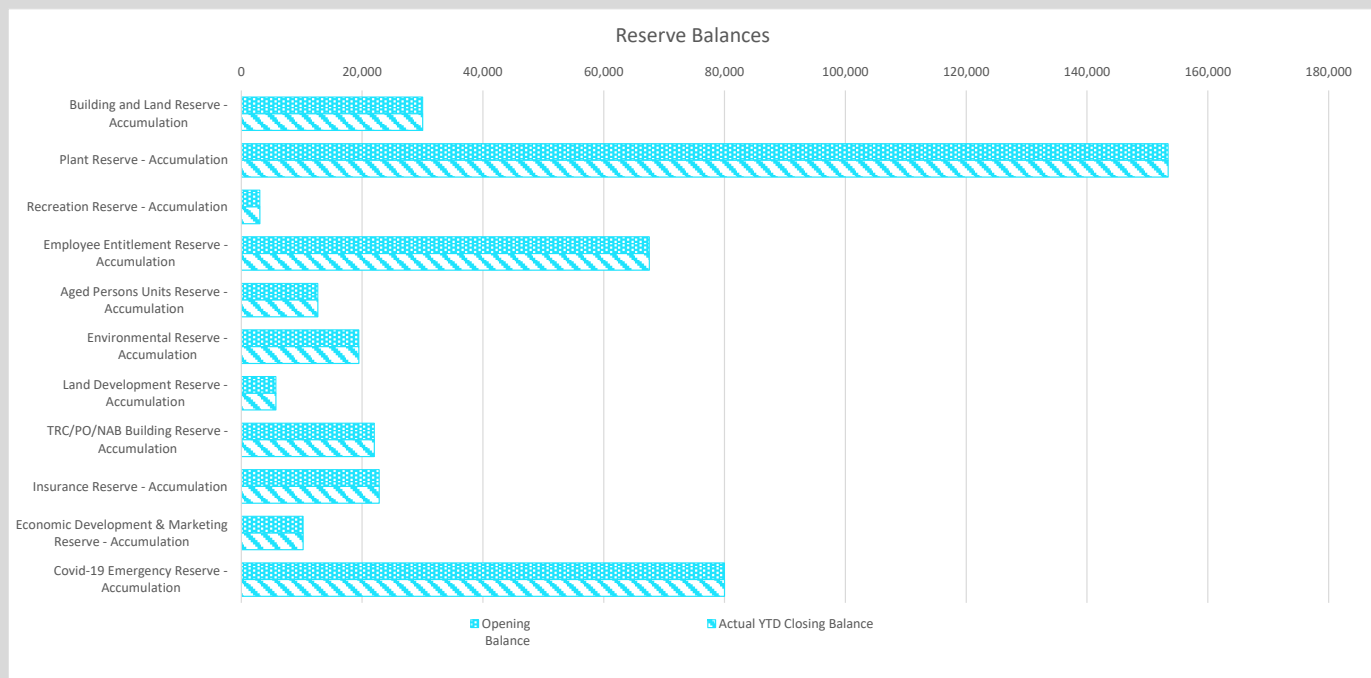
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020

OPERATING ACTIVITIES  
NOTE 10  
CASH RESERVES

Cash Backed Reserve

| Reserve Name  | Opening Balance | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | Actual Transfers In (+) | Budget Transfers Out (-) | Actual Transfers Out (-) | Budget Closing Balance | Actual YTD Closing Balance |
|---|-----------------|------------------------|------------------------|-------------------------|-------------------------|--------------------------|--------------------------|------------------------|----------------------------|
| Building and Land Reserve - Accumulation                | \$ 30,035       | \$ 286                 | \$ 0                   | \$ 0                    | \$ 0                    | \$ 0                     | \$ 0                     | \$ 30,321              | \$ 30,035                  |
| Plant Reserve - Accumulation                            | 153,439         | 1,425                  | 0                      | 39,840                  | 0                       | 0                        | 0                        | 194,704                | 153,439                    |
| Recreation Reserve - Accumulation                       | 3,068           | 38                     | 0                      | 0                       | 0                       | 0                        | 0                        | 3,106                  | 3,068                      |
| Employee Entitlement Reserve - Accumulation             | 67,534          | 844                    | 0                      | 0                       | 0                       | 0                        | 0                        | 68,378                 | 67,534                     |
| Aged Persons Units Reserve - Accumulation               | 12,670          | 158                    | 0                      | 0                       | 0                       | 0                        | 0                        | 12,828                 | 12,670                     |
| Environmental Reserve - Accumulation                    | 19,444          | 118                    | 0                      | 0                       | 0                       | 0                        | 0                        | 19,562                 | 19,444                     |
| Land Development Reserve - Accumulation                 | 5,724           | 72                     | 0                      | 0                       | 0                       | 0                        | 0                        | 5,796                  | 5,724                      |
| TRC/PO/NAB Building Reserve - Accumulation              | 22,023          | 150                    | 0                      | 0                       | 0                       | 0                        | 0                        | 22,173                 | 22,023                     |
| Insurance Reserve - Accumulation                        | 22,842          | 285                    | 0                      | 0                       | 0                       | 0                        | 0                        | 23,127                 | 22,842                     |
| Economic Development & Marketing Reserve - Accumulation | 10,232          | 2                      | 0                      | 0                       | 0                       | 0                        | 0                        | 10,234                 | 10,232                     |
| Covid-19 Emergency Reserve - Accumulation               | 80,000          | 1,003                  | 0                      | 0                       | 0                       | 0                        | 0                        | 81,003                 | 80,000                     |
|   | <b>427,011</b>  | <b>4,381</b>           | <b>0</b>               | <b>39,840</b>           | <b>0</b>                | <b>0</b>                 | <b>0</b>                 | <b>471,232</b>         | <b>427,011</b>             |

KEY INFORMATION



| Other Current Liabilities                                 | Note | Opening<br>Balance<br>1 July 2020 | Liability<br>Increase | Liability<br>Reduction | Closing<br>Balance<br>31 July 2020 |
|---|------|-----------------------------------|-----------------------|------------------------|------------------------------------|
|   |      | \$                                | \$                    | \$                     | \$                                 |
| <b>Contract Liabilities</b>                               |      |                                   |                       |                        |                                    |
| Unspent grants, contributions and reimbursements          |      | 170,866                           | 266,000               | 0                      | 436,866                            |
| Lease liability   |      | 9,331                             | 0                     | (738)                  | 8,593                              |
| <b>Provisions</b>   |      |                                   |                       |                        |                                    |
| Annual leave  |      | 91,767                            | 0                     | 0                      | 91,767                             |
| Long service leave  |      | 44,363                            | 0                     | 0                      | 44,363                             |
| <b>Total Provisions</b>                                   |      |                                   |                       |                        | 136,130                            |
| <b>Total Other Current assets</b>                         |      |                                   |                       |                        | <b>581,589</b>                     |
| <b>Amounts shown above include GST (where applicable)</b> |      |                                   |                       |                        |                                    |

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12(a) and 12(b)

#### 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 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 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 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020

NOTE 12(a)

OPERATING GRANTS AND CONTRIBUTIONS

| Provider                              | Unspent Operating Grant, Subsidies and Contributions Liability |                             |  |                     |                                | Operating Grants, Subsidies and Contributions Revenue |               |                  |                      |           |                       |
|---------------------------------------|--|-----------------------------|--|---------------------|--------------------------------|---|---------------|------------------|----------------------|-----------|-----------------------|
|                                       | Liability<br>1-Jul   | Increase<br>in<br>Liability | Liability<br>Reduction<br>(As revenue) | Liability<br>30-Jun | Current<br>Liability<br>30-Jun | Adopted Budget<br>Revenue                             | YTD<br>Budget | Annual<br>Budget | Budget<br>Variations | Expected  | YTD Revenue<br>Actual |
|                                       | \$   | \$                          | \$                                     | \$                  | \$                             | \$  | \$            | \$               | \$                   | \$        | \$                    |
| <b>Operating Grants and Subsidies</b> |  |                             |  |                     |                                |   |               |                  |                      |           |                       |
| <b>General purpose funding</b>        |  |                             |  |                     |                                |   |               |                  |                      |           |                       |
| Grants Commission - General           |  |                             |  |                     |                                | 154,000   | 0             | 154,000          |                      | 154,000   | 0                     |
| Grants Commission - Roads             |  |                             |  |                     |                                | 150,000   | 0             | 150,000          |                      | 150,000   | 0                     |
| DCP, BBRF, LRCI                       |  |                             |  |                     |                                | 851,000   | 0             | 851,000          |                      | 851,000   | 0                     |
| <b>Law, order, public safety</b>      |  |                             |  |                     |                                |   |               |                  |                      |           |                       |
| DFES - LGGS Operating Grant           |  |                             |  |                     |                                | 18,200  | 0             | 18,200           |                      | 18,200    | 59                    |
| <b>Transport</b>                      |  |                             |  |                     |                                |   |               |                  |                      |           |                       |
| MRWA - Direct Grant                   |  |                             |  |                     |                                | 78,000  | 78,000        | 78,000           |                      | 78,000    | 79,640                |
|                                       | 0  | 0                           | 0                                      | 0                   | 0                              | 1,251,200   | 78,000        | 1,251,200        | 0                    | 1,251,200 | 79,699                |
| <b>Operating Contributions</b>        |  |                             |  |                     |                                |   |               |                  |                      |           |                       |
| <b>Law, order, public safety</b>      |  |                             |  |                     |                                |   |               |                  |                      |           |                       |
| DFES - Administration contribution    |  |                             |  |                     |                                | 4,000   | 0             | 4,000            |                      | 4,000     | 0                     |
| <b>Transport</b>                      |  |                             |  |                     |                                |   |               |                  |                      |           |                       |
| Street Lighting Subsidy               |  |                             |  |                     |                                | 2,400   | 0             | 2,400            |                      | 2,400     | 0                     |
| <b>Other property and services</b>    |  |                             |  |                     |                                |   |               |                  |                      |           |                       |
| Reimbursements - PWO                  |  |                             |  |                     |                                | 3,500   | 291           | 3,500            |                      | 3,500     | 0                     |
| Fuel Tax Credit Scheme                |  |                             |  |                     |                                | 45,000  | 3,750         | 45,000           |                      | 45,000    | 0                     |
|                                       | 0  | 0                           | 0                                      | 0                   | 0                              | 54,900  | 4,041         | 54,900           | 0                    | 54,900    | 0                     |
| <b>TOTALS</b>                         | 0  | 0                           | 0                                      | 0                   | 0                              | 1,306,100   | 82,041        | 1,306,100        | 0                    | 1,306,100 | 79,699                |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

| Provider   | Unspent Non Operating Grants, Subsidies and Contributions Liability |                             |  |                     |                                | Non Operating Grants, Subsidies and Contributions Revenue |                |                  |                      |                  |                              |
|--|---|-----------------------------|--|---------------------|--------------------------------|---|----------------|------------------|----------------------|------------------|------------------------------|
|  | Liability<br>1-Jul  | Increase<br>in<br>Liability | Liability<br>Reduction<br>(As revenue) | Liability<br>31-Jul | Current<br>Liability<br>31-Jul | Adopted Budget<br>Revenue                                 | YTD<br>Budget  | Annual<br>Budget | Budget<br>Variations | Expected         | YTD Revenue<br>Actual<br>(b) |
|  | \$  | \$                          | \$                                     | \$                  | \$                             | \$  | \$             | \$               | \$                   | \$               | \$                           |
| <b>Non-Operating Grants and Subsidies</b>                      |   |                             |  |                     |                                |   |                |                  |                      |                  |                              |
| <b>General purpose funding</b>                                 |   |                             |  |                     |                                |   |                |                  |                      |                  |                              |
| Grants Commission - Special Purpose Grant                      | 46,666  | 0                           | 0                                      | 46,666              | 46,666                         |   |                |                  |                      | 0                | 0                            |
| Grants Commission - Special Purpose Grant                      | 100,000   | 0                           | 0                                      | 100,000             | 100,000                        |   |                |                  |                      | 0                | 0                            |
| <b>Recreation and culture</b>                                  |   |                             |  |                     |                                |   |                |                  |                      |                  |                              |
| DLGSCI - North Midlands Trail Masterplan                       | 24,200  | 0                           | 0                                      | 24,200              | 24,200                         |   |                |                  |                      | 0                | 0                            |
| <b>Transport</b>   |   |                             |  |                     |                                |   |                |                  |                      |                  |                              |
| Regional Road Group  | 0   | 186,000                     | 0                                      | 186,000             | 186,000                        | 465,000   | 186,000        | 465,000          |                      | 465,000          | 0                            |
| Roads to Recovery  | 0   | 0                           | 0                                      |                     |                                | 2,325,490   | 0              | 2,325,490        |                      | 2,325,490        | 0                            |
| Black Spot   | 0   | 80,000                      | 0                                      | 80,000              | 80,000                         | 200,000   | 80,000         | 200,000          |                      | 200,000          | 0                            |
|  | <b>170,866</b>  | <b>266,000</b>              | <b>0</b>                               | <b>436,866</b>      | <b>436,866</b>                 | <b>2,990,490</b>  | <b>266,000</b> | <b>2,990,490</b> | <b>0</b>             | <b>2,990,490</b> | <b>0</b>                     |
| <b>Total Non-operating grants, subsidies and contributions</b> | <b>170,866</b>  | <b>266,000</b>              | <b>0</b>                               | <b>436,866</b>      | <b>436,866</b>                 | <b>2,990,490</b>  | <b>266,000</b> | <b>2,990,490</b> | <b>0</b>             | <b>2,990,490</b> | <b>0</b>                     |



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020**

**NOTE 13  
BONDS & DEPOSITS**

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

| Description                  | Opening<br>Balance<br>1 July 2020 | Amount<br>Received | Amount<br>Paid | Closing<br>Balance<br>31 Jul 2020 |
|------------------------------|-----------------------------------|--------------------|----------------|-----------------------------------|
|                              | \$                                | \$                 | \$             | \$                                |
| BCITF Levy                   | 1,339                             | 0                  | 0              | 1,339                             |
| BRB Levy                     | 57                                | 0                  | 0              | 57                                |
| Autumn Committee             | 974                               | 0                  | 0              | 974                               |
| Community Bus                | 1,775                             | 0                  | (348)          | 1,427                             |
| ANZAC Day Breakfast Donation | 501                               | 0                  | 0              | 501                               |
| Building Relocation Bond     | 1,000                             | 0                  | 0              | 1,000                             |
| Mingenew Cemetery Group      | 4,314                             | 0                  | 0              | 4,314                             |
| Cool Room Bond               | 140                               | 0                  | 0              | 140                               |
| Other Bonds                  | 200                               | 0                  | 0              | 200                               |
| Weary Dunlop Memorial        | 87                                | 0                  | 0              | 87                                |
| Joan Trust                   | 6                                 | 0                  | 0              | 6                                 |
| Youth Advisory Council       | 746                               | 0                  | 0              | 746                               |
| Centenary Committee          | 897                               | 0                  | 0              | 897                               |
| Community Christmas Tree     | 432                               | 0                  | 0              | 432                               |
| NBN Rental                   | 1,240                             | 0                  | 0              | 1,240                             |
| Railway Station Project      | 4,372                             | 0                  | 0              | 4,372                             |
|                              | <b>18,081</b>                     | <b>0</b>           | <b>(348)</b>   | <b>17,732</b>                     |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020**

**NOTE 14  
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 2020-21 year is \$10,000 or 10.00% whichever is the greater.

| Reporting Program                                 | Var. \$   | Var. %    |   | Timing/ Permanent | Explanation of Variance   |
|---|-----------|-----------|---|-------------------|---|
|   | \$        | %         |   |                   |   |
| <b>Revenue from operating activities</b>          |           |           |   |                   |   |
| Governance  | 5,335     | 478.48%   | ▲ | Timing            | Received half of the insurance rebate earlier than anticipated  |
| General Purpose Funding - Other                   | (1,911)   | (82.16%)  | ▼ | Permanent         | Changes to valuations prior to rates billing  |
| Law, Order and Public Safety                      | 31        | 24.22%    | ▲ | Timing            | Timing of dog infringement  |
| Health  | (12)      | (100.00%) | ▼ | Timing            | Timing of health licences   |
| Education and Welfare                             | 12        | 36.36%    | ▲ | Timing            | Timing of Autumn Centre hire  |
| Housing   | 958       | 12.71%    | ▲ | Timing            | Timing of rental revenue  |
| Recreation and Culture                            | (27,696)  | (100.00%) | ▼ | Timing            | Anticipated annual sporting groups leases to be charged   |
| Economic Services                                 | 2,460     | 86.99%    | ▲ | Timing            | Timing of commercial property lease and community bus hire  |
| Other Property and Services                       | 3,255     | 64.58%    | ▲ | Timing            | Private works completed earlier than anticipated; Reimbursed workers compensation claim   |
| <b>Expenditure from operating activities</b>      |           |           |   |                   |   |
| General Purpose Funding                           | (953)     | (17.92%)  | ▲ | Timing            | Additional administration costs allocated   |
| Law, Order and Public Safety                      | (6,592)   | (102.15%) | ▲ | Permanent         | Additional insurance costs than budgeted  |
| Health  | 1,168     | 17.50%    | ▼ | Timing            | Doctor visited less than anticipated  |
| Education and Welfare                             | 1,946     | 19.24%    | ▼ | Timing            | Depreciation not raised due to finalisation of the 19/20 Financial Year   |
| Housing   | 19,872    | 67.09%    | ▼ | Timing            | Depreciation not raised due to finalisation of the 19/20 Financial Year;<br>Additional staff housing costs reallocated than budgeted for  |
| Community Amenities                               | 9,830     | 46.05%    | ▼ | Timing            | Depreciation not raised due to finalisation of the 19/20 Financial Year;<br>Timing of processing contract services for refuse collection  |
| Recreation and Culture                            | 42,717    | 46.97%    | ▼ | Timing            | Depreciation not raised due to finalisation of the 19/20 Financial Year;<br>Anticipated Community Grants Scheme payment;<br>Timing of contracts and materials at parks, gardens and ovals |
| Transport   | 31,862    | 23.85%    | ▼ | Timing            | Depreciation not raised due to finalisation of the 19/20 Financial Year   |
| Economic Services                                 | 4,214     | 15.43%    | ▼ | Timing            | Depreciation not raised due to finalisation of the 19/20 Financial Year   |
| Other Property and Services                       | 10,874    | 12.68%    | ▼ | Timing            | Depreciation not raised due to finalisation of the 19/20 Financial Year;  |
| <b>Investing Activities</b>                       |           |           |   |                   |   |
| Non-operating Grants, Subsidies and Contributions | (266,000) | (100.00%) | ▼ | Timing            | Regulation changes, revenue will be allocated once projects are completed   |
| Capital Acquisitions                              | 18,955    | 80.31%    | ▼ | Timing            | Timing of capital roadworks   |

# ATTACHMENT 12.2

## Shire of Mingenew - List of Payments - July 2020

| Chq/EFT   | Date       | Name                                       | Description  | Amount       | Totals       |
|-----------|------------|--|--|--------------|--------------|
| 8658      | 08/07/2020 | CITY OF GREATER GERALDTON                  | Building Certification Services for April to June 2020: Assessing Building Applications, Phone Correspondence and Email Correspondence | -\$263.57    |              |
|           |            |  |  |              | -\$263.57    |
| BPAY0720  | 31/07/2020 | NAB  | BPay Fees - July 2020  | -\$12.69     |              |
| BUS1300   | 15/07/2020 | BUSINESS 1300                              | Live Answering Service July 2020   | -\$100.93    |              |
| FEES0720  | 31/07/2020 | NAB  | NAB Bank Fees - July 2020  | -\$22.20     |              |
| IT0720    | 27/07/2020 | FINRENT                                    | IT Equipment Lease July 2020   | -\$656.57    |              |
| LSF0720   | 31/07/2020 | NAB  | LSF Fees - July 2020   | -\$50.00     |              |
| MER0720-1 | 31/07/2020 | NAB  | Merchant Fees - July 2020  | -\$85.51     |              |
| MERCH0720 | 01/07/2020 | NAB  | Merchant Fees July 2020  | -\$42.71     |              |
| NAB0720   | 30/07/2020 | NAB  | NAB CONNECT FEE JULY 2020  | -\$53.24     |              |
| PRINT0720 | 07/07/2020 | DE LAGE LANDEN                             | Photocopier Lease - July 2020  | -\$356.80    | -\$1,380.65  |
| DD9345.1  | 01/07/2020 | INSTITUTE OF PUBLIC ACCOUNTANTS            | Membership Fee for 2020/21   | -\$725.00    |              |
| DD9350.1  | 05/07/2020 | WA Super                                   | Payroll deductions   | -\$2,266.87  |              |
| DD9350.2  | 05/07/2020 | Australian Super                           | Superannuation contributions   | -\$1,237.86  |              |
| DD9350.3  | 05/07/2020 | Sun Super                                  | Superannuation contributions   | -\$1,138.14  |              |
| DD9350.4  | 05/07/2020 | loof Portfolio Service Superannuation Fund | Superannuation contributions   | -\$370.93    |              |
| DD9350.5  | 05/07/2020 | ANZ Smart Choice Super                     | Superannuation contributions   | -\$79.69     |              |
| DD9350.6  | 05/07/2020 | BT Super For Life                          | Superannuation contributions   | -\$209.16    |              |
| DD9350.7  | 05/07/2020 | Host Plus Superannuation Fund              | Superannuation contributions   | -\$124.85    |              |
| DD9350.8  | 05/07/2020 | Prime Super                                | Superannuation contributions   | -\$279.40    |              |
| DD9353.1  | 01/07/2020 | NAB BUSINESS VISA                          | DWER - Clearing Permit Mullewa-Mingenew Road   | -\$1,396.38  |              |
| DD9358.1  | 15/07/2020 | SYNERGY                                    | Rec Centre, Hall and Street Lights for the period of 22/4/20 to 7/7/20   | -\$2,854.60  |              |
| DD9358.2  | 15/07/2020 | WATER CORPORATION                          | Water service for 35 King Street for the period of 1/3/20 to 31/8/20   | -\$133.64    |              |
| DD9358.3  | 15/07/2020 | Australian Taxation Office                 | BAS June 2020  | -\$56,576.00 |              |
| DD9361.1  | 20/07/2020 | BP Australia Pty Ltd                       | Fuel June 2020   | -\$433.00    |              |
| DD9365.1  | 19/07/2020 | WA Super                                   | Payroll deductions   | -\$2,256.39  |              |
| DD9365.2  | 19/07/2020 | Australian Super                           | Superannuation contributions   | -\$1,196.18  |              |
| DD9365.3  | 19/07/2020 | Sun Super                                  | Superannuation contributions   | -\$1,149.08  |              |
| DD9365.4  | 19/07/2020 | loof Portfolio Service Superannuation Fund | Superannuation contributions   | -\$374.24    |              |
| DD9365.5  | 19/07/2020 | ANZ Smart Choice Super                     | Superannuation contributions   | -\$79.69     | -\$78,726.02 |
| DD9365.6  | 19/07/2020 | BT Super For Life                          | Superannuation contributions   | -\$209.16    |              |
| DD9365.7  | 19/07/2020 | Host Plus Superannuation Fund              | Superannuation contributions   | -\$140.91    |              |
| DD9365.8  | 19/07/2020 | Prime Super                                | Superannuation contributions   | -\$274.04    |              |
| DD9369.1  | 23/07/2020 | Western Australian Treasury Corporation    | Moore Street House   | -\$1,349.97  |              |
| DD9373.1  | 30/07/2020 | SYNERGY                                    | Lot 217 Railway St, Yandanooka - Power for the period of 17/4/20 to 17/6/20  | -\$114.26    |              |
| DD9379.1  | 06/07/2020 | Motorpass                                  | Administration Charge  | -\$25.00     |              |
| DD9383.1  | 30/07/2020 | NAB BUSINESS VISA                          | Various  | -\$3,731.58  |              |
| DOT010720 | 03/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 01/07/2020   | -\$271.30    |              |
| DOT020720 | 06/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 02/07/2020   | -\$2,735.15  |              |
| DOT060720 | 08/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 06/07/2020   | -\$310.40    |              |
| DOT070720 | 09/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 07/07/2020   | -\$67.40     |              |
| DOT080720 | 10/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 08/07/2020   | -\$443.00    |              |
| DOT090720 | 13/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 09/07/2020   | -\$1,245.80  |              |
| DOT100720 | 14/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 10/07/2020   | -\$937.05    |              |
| DOT130720 | 15/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 13/07/2020   | -\$1,515.25  |              |
| DOT140720 | 16/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 14/07/2020   | -\$30,741.75 |              |
| DOT150720 | 17/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 15/07/2020   | -\$1,344.05  |              |
| DOT160720 | 20/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 16/07/2020   | -\$100.20    |              |
| DOT170720 | 21/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 17/07/2020   | -\$645.65    |              |
| DOT210720 | 23/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 21/07/2020   | -\$303.90    |              |
| DOT220720 | 24/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 22/07/2020   | -\$1,169.15  | -\$46,508.60 |
| DOT230720 | 27/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 23/07/2020   | -\$583.25    |              |
| DOT240720 | 28/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 24/07/2020   | -\$1,876.85  |              |
| DOT270720 | 29/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 29/07/2020   | -\$595.10    |              |
| DOT280720 | 30/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 28/07/2020   | -\$341.50    |              |
| DOT290620 | 01/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 29/06/2020   | -\$347.45    |              |
| DOT290720 | 31/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 29/07/2020   | -\$310.55    |              |
| DOT300620 | 02/07/2020 | DEPARTMENT OF TRANSPORT                    | DOT Licensing Transactions: 30/06/2020   | -\$623.85    |              |
| EFT13660  | 08/07/2020 | Afgri Equipment                            | Purchase Various Items: Bushing for John Deere Mower   | -\$56.10     |              |
| EFT13661  | 08/07/2020 | BUNNINGS Group Limited                     | Various Items Purchased: Zenith Galvanised Coach Screw   | -\$6.46      |              |
| EFT13662  | 08/07/2020 | BOC GASES                                  | Depot Maintenance - Oxygen, Dissolved Acetylene, Argoshield Universal and Cellamix   | -\$46.98     |              |
| EFT13663  | 08/07/2020 | CLEANAWAY                                  | Waste Collection Commercial/Industrial, Domestic and Rubbish Site Maintenance for 30/06/2020   | -\$3,928.09  |              |
| EFT13664  | 08/07/2020 | GREENFIELD TECHNICAL SERVICES              | Engineering Consultancy and Professional Management Fees: SMI Pedestrian Crossing Railway Station Preliminary Scoping                  | -\$6,765.00  |              |
| EFT13665  | 08/07/2020 | SHIRE OF IRWIN                             | Consultant Services - EHO Services for June 2020   | -\$1,117.75  |              |
| EFT13666  | 08/07/2020 | INFINITUM TECHNOLOGIES                     | IT Service Maintenance: Service Adjustment for Microsoft 365 Business Basic - Monthly (Prorated - 17/06/2020 to 06/07/2020)            | -\$5.06      |              |
| EFT13667  | 08/07/2020 | MARKETFORCE                                | Advertising Fees: Public Notices for Midwest Times (24.06.2020) - Ward Boundary & Representation Review                                | -\$335.25    |              |
| EFT13668  | 08/07/2020 | Mach 1 Auto One                            | Wesfil Filter Kit for 2012 Mitsubishi Triton 4 x 2 Single Cab 2.4 Petrol Ute (MI 283)  | -\$300.00    |              |
| EFT13669  | 08/07/2020 | MINGENEW TYRE SERVICES PTY LTD             | Puncture Repair to JCB CX3 Contractor APC Backhoe Loader inc Bucket Forks (MI 262)   | -\$87.84     |              |

|          |            |                                     |   |              |
|----------|------------|-------------------------------------|---|--------------|
| EFT13670 | 08/07/2020 | Officeworks                         | Various Stationery Items: Water, Artline 210 and Artline 70, Spirax Notebooks, Whiteboard Cleaner   | -\$278.79    |
| EFT13671 | 08/07/2020 | STATEWIDE BEARINGS                  | Oil Filter, Filter, Air Element and Air Filter Element  | -\$173.35    |
| EFT13672 | 08/07/2020 | VELPIC                              | Monthly Velpic Fees for June 2020 - Contractor Induction Part A/Employee Induction Part A   | -\$407.00    |
| EFT13673 | 16/07/2020 | Five Star Business & Communications | Kyocera 7052CI - Billing Period for July 2020   | -\$236.48    |
| EFT13674 | 16/07/2020 | AUSTRALIA POST                      | Postage Fees - June 2020 and Pallet of 200 Reams of Paper   | -\$1,022.36  |
| EFT13675 | 16/07/2020 | AIT SPECIALISTS PTY LTD             | Professional Services Provided for the Completion of the Review of Records and Determination for Fuel Tax Credits - June 2020   | -\$309.98    |
| EFT13676 | 16/07/2020 | Australian Institute Of Management  | Staff Training - Frontline Management New Supervisor Course 23/07/2020 tp 24/07/2020  | -\$1,290.00  |
| EFT13677 | 16/07/2020 | BUNNINGS Group Limited              | Various Items Purchased: Bathroom Toilet Roll Holder and Calcium Lime Rust Remover  | -\$57.13     |
| EFT13678 | 16/07/2020 | Bedrock Electrical Services         | Reconnect Lighting Fixtures after Ceiling Replacement, Install new Exhaust Fan in Bathroom for 5 Field Street, Mingenev   | -\$888.58    |
| EFT13679 | 16/07/2020 | BULLIVANTS PTY LTD                  | Onsite inspection of lifting and tagging equipment on various plant   | -\$695.75    |
| EFT13680 | 16/07/2020 | CUTTING EDGES PTY LTD               | 8 Inch Grader Blades  | -\$1,888.15  |
| EFT13681 | 16/07/2020 | CHILD SUPPORT AGENCY                | Payroll deductions  | -\$264.21    |
| EFT13682 | 16/07/2020 | LANDGATE                            | Rural UV Interim Schedule - R2020/2 - Valuation Chargeable for 18/01/2020 to 12/06/2020   | -\$83.76     |
| EFT13683 | 16/07/2020 | DONGARA CEILINGS                    | Replacement of Bathroom and Laundry Ceiling at 5 Field Street, Mingenev   | -\$2,533.00  |
| EFT13684 | 16/07/2020 | IT Vision                           | Renew Synergy Soft and Universe Annual Licence Fees: 01/07/2020 to 30/06/2020   | -\$40,997.00 |
| EFT13685 | 16/07/2020 | IRWIN PLUMBING SERVICES             | Supply Materials and Labour to 15 Field Street to complete gas service  | -\$965.25    |
| EFT13686 | 16/07/2020 | LGRCEU                              | Payroll deductions  | -\$20.50     |
| EFT13687 | 16/07/2020 | Shire Of Mingenev                   | Payroll deductions  | -\$100.00    |
| EFT13688 | 16/07/2020 | Northern Country Zone Of Walga      | Annual Subscription to Northern Country Zone of WALGA - 1/07/2020 to 30/06/2021   | -\$1,000.00  |
| EFT13689 | 16/07/2020 | OILTECH FUEL                        | Fuel Purchase for Palm Roadhouse: 27/06/2020 to 15/07/2020  | -\$5,988.54  |
| EFT13690 | 16/07/2020 | PEST A KILL WA                      | Renewal of Seventh Year Exterra Termite Inspections - MIG Office and Visitors Centre - 22/07/2020 to 22/07/2021   | -\$770.00    |
| EFT13691 | 16/07/2020 | Verity Ryan                         | Reimbursement - Police Clearance for Trelis Training  | -\$52.00     |
| EFT13692 | 16/07/2020 | STATEWIDE BEARINGS                  | Bearing Kit for Parkland Mower  | -\$24.20     |
| EFT13693 | 16/07/2020 | Telstra Corporation                 | Telstra Account - Office Telstra Account, Councillors Ipad, Fire Officer Mobile, Gardening Mobile   | -\$1,103.27  |
| EFT13694 | 16/07/2020 | T-QUIP                              | Supply of Flail H/D 17mm Hole   | -\$637.20    |
| EFT13695 | 16/07/2020 | TUTT BRYANT EQUIPMENT               | Purchase of Various Items: Rubber Gasket/Washer, Disc, Bolt Lever, Safety Nut, Cap Plastic, Screw, Wheel Nut for Bomag BW24R Roller   | -\$533.90    |
| EFT13696 | 16/07/2020 | TOTAL UNIFORMS                      | Purchase of Uniforms - Shirts, Jackets, Pants and Shire Emblem  | -\$824.68    |
| EFT13697 | 16/07/2020 | WESTRAC PTY LTD                     | Purchase of Filter and Element for 2011 Caterpillar CT610A On-Highway Truck - MI028   | -\$1,437.43  |
| EFT13698 | 16/07/2020 | Wilson Machinery                    | Purchase of Bolts, Blades and Bushes for Pakland Mower  | -\$316.36    |
| EFT13699 | 30/07/2020 | ALL DECOR                           | Supply and Installation of Carpet at 34 William Street, Mingenev  | -\$6,188.00  |
| EFT13700 | 30/07/2020 | ATOM SUPPLY                         | Purchase Various Items: Dispenser Roll Paper Towel  | -\$278.92    |
| EFT13701 | 30/07/2020 | ACUMENTIS (WA) PTY TLD              | Full Valuation Report for 38 King Street, 39 Oliver Street and 4 Queen Street   | -\$990.00    |
| EFT13702 | 30/07/2020 | BUNNINGS Group Limited              | Various Items Purchased: Broom outdoor, Broom indoor and Plastic Leaf Rake  | -\$36.18     |
| EFT13703 | 30/07/2020 | BINGO AUSTRALIA PTY LTD             | Bingo Supplies: Books and Daubers   | -\$240.92    |
| EFT13704 | 30/07/2020 | BATAVIA COAST BLINDS & SAILS        | Repair Shade Sails: Rec Centre Playground and Cecil Newton Park   | -\$495.00    |
| EFT13705 | 30/07/2020 | BREEZE CONNECT PTY LTD              | Phone System Charges for 1/06/2020 to 30/06/2020, Trunk ID: 8346092, Main Line, Unlimited 4 Lines (4 Channels, 5 DID's, Included)   | -\$232.00    |
| EFT13706 | 30/07/2020 | Toll Transport Pty Ltd              | Freight Charges from Sunny Sign (Malaga) WA   | -\$126.67    |
| EFT13707 | 30/07/2020 | CHILD SUPPORT AGENCY                | Payroll deductions  | -\$264.21    |
| EFT13708 | 30/07/2020 | Combined Metal Industries           | Building Materials: Patio Tube, Duragal Flat Bar, Fencing Infill Sheet and Colour Flash   | -\$304.22    |
| EFT13709 | 30/07/2020 | DELTA CLEANING SERVICES GERALDTON   | Cleaning of Shire Office Building for the Month of July 2020  | -\$1,230.90  |
| EFT13710 | 30/07/2020 | ELDERS LIMITED                      | Purchase of Eco Hose Reel for Fuso Canter   | -\$440.00    |
| EFT13711 | 30/07/2020 | ECOSCAPE AUSTRALIA PTY LTD          | Create a Concept Plan and Site Investigations for the Skatepark/Playground Project  | -\$4,713.50  |
| EFT13712 | 30/07/2020 | Five Gums Family Medical Practice   | Employment Medical  | -\$210.00    |
| EFT13713 | 30/07/2020 | GERALDTON AG SERVICES               | Purchase of Air Compressor - Puma with Honda GX200  | -\$2,399.02  |
| EFT13714 | 30/07/2020 | IRWIN PLUMBING SERVICES             | Supply Labour and Materials to excavate septic tanks, remove lids, pump out at clean and reinstall at Triplex   | -\$2,843.50  |
| EFT13715 | 30/07/2020 | INFINITUM TECHNOLOGIES              | Service Monthly Maintenance: July 2020 - Service Agreement, Offsite Backup, Citrix Virtual Apps Licence, Disk Cached, Disk Pure Cached, High Memory and Standard, Microsoft Windows Server Licence, Public Internet Data Transit, Public IP Addresses, Veeam License, Office 365 Business Essentials, Office 365 Enterprise and Azure PBX Hosting | -\$3,997.73  |
| EFT13716 | 30/07/2020 | JOHN PHILLIPS CONSULTING            | Professional Services - CEO Annual Review July 2020   | -\$2,200.00  |

|          |            |   |  |               |               |
|----------|------------|---|--|---------------|---------------|
| EFT13717 | 30/07/2020 | LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE | Analytical Services for ABS Population July 2019   | -\$198.00     |               |
| EFT13718 | 30/07/2020 | LGRCEU  | Payroll deductions   | -\$20.50      |               |
| EFT13719 | 30/07/2020 | Shire Of Mingenew                             | Payroll deductions   | -\$100.00     |               |
| EFT13720 | 30/07/2020 | LGIS  | Marine Cargo Insurance for the period 30/06/2020 to 30/06/2021   | -\$660.00     |               |
| EFT13721 | 30/07/2020 | LGIS  | Motor Fleet Insurance for the period 30/06/2020 to 30/06/2021  | -\$99,317.58  |               |
| EFT13722 | 30/07/2020 | MIDWEST AERO MEDICAL AIR AMBULANCE P/L        | Visting Doctor Fees - Dr Rosie Stroud for June 2020  | -\$1,500.00   |               |
| EFT13723 | 30/07/2020 | MINGENEW SPRING CARAVAN PARK                  | Accommodation for employee whilst flooring installed   | -\$214.00     |               |
| EFT13724 | 30/07/2020 | Mach 1 Auto One                               | 5 D/Mt Ped Monitor for Fuso Canter"  | -\$219.00     |               |
| EFT13725 | 30/07/2020 | Mingenew Hotel Motel                          | Refreshments for July 2020 Council Meeting   | -\$98.00      |               |
| EFT13726 | 30/07/2020 | MINGENEW TYRE SERVICES PTY LTD                | Bias Smooth, Tube and Rust Band fitted to Bomag BW24R Roller   | -\$5,140.83   |               |
| EFT13727 | 30/07/2020 | Ocean Air                                     | Decommission and remove existing 8kW wall mounted split air conditioner at 5 Field Street and replace with new | -\$3,996.80   |               |
| EFT13728 | 30/07/2020 | ONEMUSIC AUSTRALIA                            | Music Licence for 1/7/2020 to 30/6/2021  | -\$350.00     |               |
| EFT13729 | 30/07/2020 | OILTECH FUEL                                  | Fuel Purchase for Palm Roadhouse: 15/07/2020 to 29/07/2020   | -\$3,320.80   |               |
| EFT13730 | 30/07/2020 | Purcher International                         | Purchase of Parts: Airconditioner Filter for Case IH JX60 Tractor  | -\$65.53      |               |
| EFT13731 | 30/07/2020 | PEMCO DIESEL PTY LTD                          | Supply of 2 x LED Bull Bar Lamp Indicator/Park Parts   | -\$64.68      |               |
| EFT13732 | 30/07/2020 | RAMM SOFTWARE PTY LIMITED                     | Annual Support and Maintenance Fee for 1/07/2020 to 30/06/2021   | -\$6,611.45   |               |
| EFT13733 | 30/07/2020 | Strike Energy Limited                         | Refund of Bond for Bus Hire  | -\$348.10     |               |
| EFT13734 | 30/07/2020 | Telstra Corporation                           | Telstra Account (T311) - Satellite Phone Account   | -\$45.00      | -\$253,230.53 |
| EFT13735 | 30/07/2020 | T-QUIP  | Supply of LH and RH Bracket Roller   | -\$703.70     |               |
| EFT13736 | 30/07/2020 | TOTAL UNIFORMS                                | Purchase of Uniforms: Blouse and Knit Top  | -\$409.27     |               |
| EFT13737 | 30/07/2020 | Walga   | WALGA Subscriptions for 1/07/2020 to 30/06/2021  | -\$17,299.12  |               |
| EFT13738 | 30/07/2020 | THE IT VISION USER GROUP                      | IT Vision User Group Membership and Subscription for 2020/2021   | -\$748.00     |               |
| EFT13739 | 30/07/2020 | MINGENEW FABRICATORS                          | Maintenance to 2012 TS1V11 Tri Semi Side Tipping Trailer - MI 422  | -\$1,287.00   |               |
| EFT13740 | 30/07/2020 | WILDFLOWER COUNRY INC.                        | Annual Membership Contribution for 2020/2021 Financial Year  | -\$4,950.00   |               |
| EFT13741 | 30/07/2020 | LGIS  | Corporate Travel Insurance for the Period 30/06/2020 to 30/06/2021   | -\$825.00     |               |
|          |            | Net salaries                                  |  | -\$90,831.74  | -\$90,831.74  |
|          |            |   |  | -\$470,941.11 | -\$470,941.11 |