



*Mukinbudin - Classic, Dry, Red*

**Shire of Mukinbudin**

**Ordinary Council Meeting**

**UNCONFIRMED**

**MINUTES**

**HELD IN THE COUNCIL CHAMBERS AT  
15 MADDOCK STREET, MUKINBUDIN  
COMMENCING AT 1.04pm WEDNESDAY 16<sup>th</sup> AUGUST 2017**

**Dirk Sellenger  
CHIEF EXECUTIVE OFFICER**

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**ETHICAL DECISION MAKING AND CONFLICTS OF INTEREST**

Council is committed to a code of conduct and all decisions are based on an honest assessment of the issue, ethical decision-making and personal integrity. Councillors and staff adhere to the statutory requirements to declare financial, proximity and impartiality interests and once declared follow the legislation as required.

Dirk Sellenger  
**CHIEF EXECUTIVE OFFICER**

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8.1 Nil

**9. Elected members Motions of which previous notice has been given**

9.1 Nil

**10. Urgent Business without notice (with the approval of the president or meeting)**

10.1 Nil

**11. Dates to Remember**

12.1 See attached list

**12. Closure of Meeting**

13.1 Closure of Meeting

## AGENDA

Agenda of the Ordinary Meeting of Council to be held in Council Chambers, Maddock Street, Mukinbudin on 16<sup>th</sup> August 2017.

### 1. Declaration of Opening

1.1 The Shire President declared the Meeting open at 1.04pm

### 2. Public Question Time (min 15 minutes)

2.1 Response to previous questions taken on notice.  
Nil

2.2 Declaration of public question time opened (minimum 15 mins)

The Shire President declared public question time open.

2.3 Declaration of public question time closed

The Shire President declared public question time closed.

### 3. Record of attendance, apologies and approved leave of absence

3.1 Present:  
3.1.1

3.2 Apologies:  
3.2.1

3.3 On leave of absence:  
3.3.1

3.4 Staff:  
3.4.1

3.5 Visitors:  
Ms Kelly Stoeckel

3.6 Applications for leave of absence:  
3.6.1 Request for leave of absence

**OFFICER RECOMMENDATION/COUNCIL DECISION****Council Decision Number – 02 08 17****Moved Cr Poultney    Seconded Cr Comerford****That Cr Ventris be granted leave of absence for the September Ordinary Council Meeting.****Carried 9 / 0****4.    Petitions, deputations and presentations**

4.1    Petitions

4.2    Deputations

4.3    Presentations

Kellie Stoeckel addressed Council regarding proposed Dance School in the Memorial Hall.

**5.    Announcements by the Presiding person without discussion**

5.1

**6.    Confirmation of the Minutes of previous meetings**6.1    Confirmation of Minutes for the Ordinary Meeting of Council held on the 26<sup>th</sup> July 2017.**Voting Requirement**

Simple Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION****Council Decision Number – 03 08 17****Moved: Cr Ventris****Seconded: Cr Paterson****That the Minutes of the Ordinary Meeting of Council held on the 26<sup>th</sup> July 2017 be accepted as a true and correct record of proceedings.****Carried    9 / 0**

6.2 Confirmation of Minutes for the Special Meeting of Council held on the 9<sup>th</sup> August 2017.

**Voting Requirement**

Simple Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 04 08 17**

**Moved: Cr Palm**

**Seconded: Cr Junk**

**That the Minutes of the Special Meeting of Council held on the 9<sup>th</sup> August 2017 be accepted as a true and correct record of proceedings.**

**Carried 9 / 0**

## 7.1 Works Supervisor's Report

7.1.1 Works Supervisor's Report July 2017	
Location:	Whole of Shire
File Ref:	ADM
Applicant:	Nil
Date:	14 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Allan Monson, Acting Works Supervisor
Voting Requirements	Simple Majority
Documents Attached	Nil
Documents Tabled	Nil

### TOWN WORKS

- On going
- Concrete footpath in Cruickshank Street is 50% completed. Once the Water Corporation finish replacing the water main the job will be completed.

### ROAD CREW

- Muka-Kununoppin boundary completed
- North East Road completed
- Muka-Bonnie Rock Road completed
  - Guide posts have been upgraded on these roads as well as most signage
- Straightening of street sign
- Water tank has been placed at Barbalin Road for the watering of trees
- Tank has been filled
- New signs on walking track (near golf course)
- Straightening of street sign and replacement of broken guide posts on Koorda-Bullfinch Road

### MAINTENANCE GRADING

- Beringbooding Road
- Bonnie Rock Lake Brown Road
- Ogilvie Road
- Quanta Cutting Road
- Koonkoobing-Barbalin Road
- Fogarty Road
- Jones Road
- Dandanning Road
- Repair work on Barbalin-Fogarty Road junction
- Albert Road



**PLANT**

- DAFF Truck – full service, some replacement parts, more welding on tray
- M-Grader – H/D hose replacement
- Multi Roller – repairs to the water tanks
- Backhoe – new seals for H/D lift rams, wiring repairs
- CAT 938 Loader – new bucket cutting edge has been ordered
- Mitsubishi 6 Wheeler P279 – new LED tail light set has been fitted
- P289 Isuzu light truck 30,000km service completed by Geraghty's Engineering
- Cat H Grader 250hr service carried out by Hutton & Northey

**GRAVEL FOR ROAD MAINTENANCE & CONSTRUCTION**

- 10,000 M3, Jeff Seaby, pit pushed, Nick Spark, Dozer
- 10,000 M3, Grant Whyte, pit pushed, Ray Whyte, Dozer
- 8000 m3, Romina Nicoletti, Nick Spark, Dozer
- 4,000 M3, Justin and Christine Bowron, Nick Spark, Dozer

**DEPOT WORK – STEVEN JONES**

- Carrying out several welding jobs on different machines
- Building ramps to hold grader cutting edges
- Frame for post hole auger
- Hose reel for wash down bay

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 05 08 17**

**Moved: Cr Seaby**

**Seconded: Cr O'Neil**

**That Council receive the Works Report for July 2017.**

**Carried 9 / 0**

Various Works photos:





Plant No	Plant Item	Rego No	Opening Hrs / Kms	Closing Hrs / Kms /	Total Hrs or Kms for month
P433	2014 Toyota Prado	1 MBL	107,144 kms	109,476 kms	2,332 kms
P312	2016 Mitsubishi Outlander	MBL 1	8,482 kms	10,426 kms	1,944 kms
P313	2017 Ford Ranger Ute – Town Leading Hand	MBL 1071	272 kms	518 kms	790 kms
P291	2015 Ford Ranger – Road Crew	MBL 1000	25,108 kms	27,088 kms	1,980 kms
P311	2016 Isuzu D-Max – Manager of Works	MBL 2	20,789 kms	23,777 kms	2,988 kms
P279	2002 Mitsubishi 6 wheel tip truck	MBL 696	337,739 kms	337,961 kms	222 kms
P281	2002 Toyota Coaster - Community Bus	0 MBL	116,956 kms	117,807 kms	851 kms
P369	2008 DAF Prime Mover	MBL 250	240,702 kms	241,371 kms	669 kms
P289	2015 Isuzu Light Truck	MBL 405	28,885 kms	30,249 kms	1,364 kms
P317	2002 Komatsu Backhoe	MBL 1091	7,340 hrs	7,384 hrs	44 hrs
P403	2010 New Holland Tractor	MBL 1463	2,585 hrs	2,655 hrs	70 hrs
P216	2014 John Deere Tractor	MBL 244	422 hrs	438 hrs	16 hrs
P469	2015 Toyota Hiace Van	MBL 180	31,128 kms	32,379 kms	1,251 kms
P301	2004 CAT 12H Grader	MBL 100	10,362 hrs	10,493 hrs	131 hrs
P461	2014 CAT 12M Grader	MBL 251	2,577 hrs	2,705 hrs	128 hrs
P411	2011 Hino 614 Tip Truck	MBL 1070	41,720 kms	42,269 kms	549 kms
P410	2011 Hino 816	MBL 150	103,128 kms	104,035 kms	907 kms
P344	2006 CAT 928 Loader	MBL 1424	10,936 hrs	10,979 hrs	43 hrs
P420	2008 CAT 563 Vibrating Roller	MBL 1677	5,162 hrs	5,165 hrs	3 hrs
P462	2014 Dynapack Multi Tyre Roller	MBL 811	589 hrs	591 hrs	2 hrs
P449	2011 CAT Skid Steer	MBL 1724	1,360 hrs	1,370 hrs	10 hrs

## 7.2 Community Development Officer

7.2.1 Community Development Officer's Report	
Location:	Shire of Mukinbudin
File Ref:	CS.GR.1
Applicant:	Nola Comerford-Smith, Community Development Officer
Date:	9 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Nola Comerford-Smith, Community Development Officer
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

### Funding Applications in Progress:

- Purpose built Childcare Centre
- Softfall and play equipment for Lion's Park
- Expression of Interest – Stronger Communities. Lighting for Hockey Field.
- KidSport – both acquittal for 2016/2017 year and application for funding for 2017/2018 financial year.
- Children's Week 2017
- WA Seniors Week 2017

## COMMUNITY PORTFOLIOS – OTHER PROJECTS

- **Seniors Events** – a Health Day for Seniors was held on Monday 24<sup>th</sup> July at the Sports Complex. Zoe Ashby-Deering from Eastern Wheatbelt Primary Health held a cooking class and nutrition session finishing with a shared lunch. The numbers were a bit disappointing – only 7 participants – but those that attended were very enthusiastic about the event.



Shared lunch after cooking class

- **Community Garden** – an organic gardening workshop is planned for Saturday October 21<sup>st</sup> with worm farms and compost bins as giveaways to participants. This workshop will focus on wicking beds and edible weeds.



Recycled planters



Herb garden

### **Mukinbudin Planning & Development Group**

The Girls Night Out held on Friday 21<sup>st</sup> July at the Mukinbudin Golf Club had a great turn-out with 44 attendees. The speaker was not particularly relevant but the get-together was beneficial.



Girls Night Out – Mukinbudin Golf Club



The Country Arts touring event, 'Barbara & Barry - Sweet, Sour & Saucy' was held on Saturday 5<sup>th</sup> August at the Sports Complex with 45 tickets sold. This event was sponsored by P&D Group and had a minimal entrance fee of \$5.



"Barbara & Barry - Sweet, Sour & Saucy" Country Arts Event

### **Spring Festival**

Planning for the Spring Festival is progressing well – Dale Cronje is putting together a 'Yarns from Muka' program with workshops and events including:

- Farm bike crop tour
- Art Exhibition
- Workshops – dance, storytelling, art & craft
- Film competition and film night
- Granite rock tour
- Police Open Day
- Sundowner and Campfire Stories
- Music Festival
- Amazing Race for kids
- Hole-in-One golf competition
- Photobook competition
- Cake decorating competition
- Kokedama workshop

### **Meetings Attended/Events Organised**

- Thursday 27<sup>th</sup> July – NEWTRAVEL Meeting in Bencubbin
- Tuesday 8<sup>th</sup> August – CRC Meeting
- Thursday 27<sup>th</sup> July, 3<sup>rd</sup> & 10<sup>th</sup> August – Tai Chi
- Thursday 10<sup>th</sup> August – Men's Shed AGM

### **Financial Implications**

Nil

### **Strategic & Social Implications**

Nil

**OFFICER RECOMMENDATION/COUNCIL DECISION****Council Decision Number – 06 08 17****Moved: Cr Ventris****Seconded: Cr Poultney****That Council receives the Community Development Officers report for July 2017.****Carried: 9 / 0**



<b>7.2.2 Stronger Communities Funding – Mukinbudin Hockey Club Lighting</b>	
Location:	Mukinbudin Hockey Field
File Ref:	CS.GR.17.3
Applicant:	Nola Comerford-Smith – Community Development Officer
Date:	10 <sup>th</sup> August 2017
Disclosure of Interest:	Cr Jeff Seaby advised of a family connection to the Mukinbudin Hockey Club
Responsible Officer	Dirk Sellenger – Chief Executive Officer
Author:	Nola Comerford-Smith – Community Development Officer
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

### **Summary**

To present to Council information on a funding opportunity to increase lighting on the Mukinbudin Hockey field.

### **Background Information**

*Round 3 of the Stronger Communities Programme will provide \$22.5 million to deliver social benefits across Australia through small capital projects which contribute to the vibrancy and viability of local communities.*

*Funding of \$150,000 will be available to the Durack electorate in 2017-18, with grants of between \$2,500 and \$20,000 being available to assist local community groups in acquiring and or improving infrastructure.*

*A couple of changes to this round of funding include:*

- *A maximum of 20 projects will be funded in each electorate.*
- *Minimum grant amount is \$2,500.*
- *Applicants will be required to provide co-funding towards their project. Total funding for the project from the Commonwealth cannot exceed 50 per cent of the total project cost. You can fund your share of eligible project costs from any source including state and local government. Your contribution can either be cash or in-kind.*
- *The project should be completed by 30 June 2018 or an exemption sought.*
- *The project must have at least \$5,000 in eligible expenditure.*
- *Joint applications are acceptable.*

8<sup>th</sup> August 2017

Dale Cronje  
PO Box 142  
Mukinbudin, WA 6479

Ellen White  
President  
Mukinbudin Hockey Club  
C/- Post Office  
Mukinbudin, WA 6479

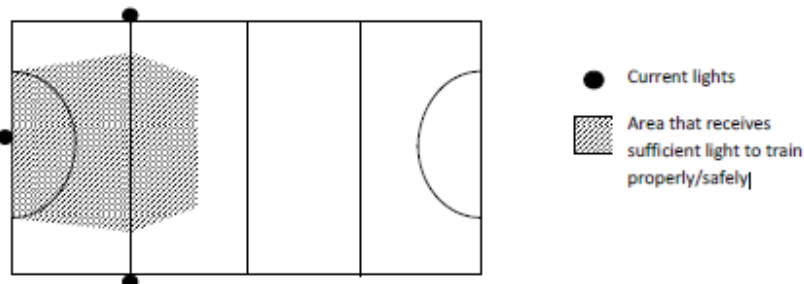
Dear Ellen,

As you are aware I am the current coach of the Mukinbudin Hockey Club and have also coached the team for numerous seasons in the past too.

I have become aware of your bid to upgrade the lighting at the hockey field and am writing to give my full support to this proposal. Improved, brighter lighting at the field will certainly assist in my coaching role and will make our training sessions much safer too.

We are very fortunate to currently have lighting at the field so we can train at a time when people have finished work and therefore increase our attendance rate. However I feel the light is so limited to certain areas of the field that it restricts the types of training drills we can do. The current lights are meant to give us approximately half a field to work on (which is the area most clubs in Perth are allocated to train on), but in reality we can only use about half of that without having our vision impaired. As a coach I try to research new drills and develop the players and the team as much as I can. I often find I can't implement a drill simply because we don't have the space.

See diagram below:



I believe it's with absolute certainty that our club will greatly benefit from a lighting upgrade for many years to come and if possible should be done sooner rather than later.

Kind Regards,

Dale Cronje  
Coach  
Mukinbudin Hockey Club

Romina Nicoletti & Nicholas Priest Trading As

## WAIRARAPA FARMING COMPANY

A.B.N 43 606 921 716

P.O. Box 14, MUKINBUDIN WA 6479

Phone: 0890 470 016

Email: wairarapafarms@bigpond.com

8<sup>th</sup> August 2017

To Whom It May Concern:

Re: APPLICATION TO UPGRADE LIGHTING ON THE MUKINBUDIN HOCKEY FIELD

My name is Romina Nicoletti and I am currently the Co-ordinator for the Hookin2Hockey program for the Mukinbudin Junior Hockey Club, current player for the Mukinbudin Hockey Club (since 2005) and their Vice President.

I am writing in support for an upgrade of our lights on the hockey field. At the moment they only light the middle section of half the field. This makes teaching new players, training drills and general practice very difficult. The shadowing and dark edges makes trapping especially hard and dangerous. I travel a 150 kilometre round trip to hockey training and get very frustrated during training with the lack of light.

Hockey is an integral part of Mukinbudin and the Winter Sports. As an association the football, hockey and netball are all played on the same day, at the same venue, therefore we all support each other. Especially in a challenging farming season, like we are currently experiencing, hockey makes me forget the hardships of farming and unite with a great group of ladies.

Upgraded lighting will encourage new members and secure the future of our hockey club and our town's winter sports. We have a big group of supporters that come to each game and it makes a difference if the team are well practiced and play a competitive game.

Please feel free to contact me with any questions.

Kind Regards,



Romina Nicoletti

**Officer Comment**

The Mukinbudin Hockey Club is a proactive, strong community sporting group whose senior members not only play for the club, but also run a weekly training session for young players to ensure the longevity of the club. The lighting on the hockey field is inadequate for safe and effective training, lighting only a small section of the field.

**Strategic & Social Implications**

Nil

**Consultation**

Mukinbudin Hockey Club  
Absolutely All Electrical

**Statutory Environment**

Nil

**Policy Implications**

Nil

**Financial Implications**

A \$19,885 estimate for installation of the lights has been received excluding excavation. Total funding from the Commonwealth cannot exceed 50% of the total project cost. Council have included \$12,500 in the 2017/2018 budget.

Cr Seaby declared an interest in Agenda Item 7.2.2

**COUNCIL DECISION****Council Decision Number – 07 08 17**

**Moved Cr Ventris Seconded Cr Junk**

**That Council allow Cr Seaby to remain in the meeting to partake in discussion and voting for Agenda Item 7.2.2**

**Carried 8 / 0**

**OFFICER RECOMMENDATION/COUNCIL DECISION****Council Decision Number – 08 08 17**

**Moved: Cr Ventris**

**Seconded: Cr Paterson**

- That Council support the application to the Stronger Communities Funding program for the installation and upgrade of lighting on the Mukinbudin Hockey Field.
- That Council support the project with \$8,000 cash contribution and \$4,500 labour costs for ground works as itemised in the 2017/2018 Budget.

**Carried: 9 / 0**

### 7.3 Principal Environmental Health Officer Monthly Report

7.3.1 Monthly Report of the Principal Environmental Health Officer	
Location:	Mukinbudin
File Ref:	ADM
Applicant:	Peter Toboss, Principal Environmental Health Officer
Date:	9 August 2017
Disclosure of Interest:	Nil
Responsible Officer	Peter Toboss, Principal Environmental Health Officer
Author:	Peter Toboss, Principal Environmental Health Officer
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

#### **Background**

Monthly Report of the Principal Environmental Health Officer

#### **Food Shop and Public Buildings Inspections:**

Nil

#### **Public Building Act 2016:**

The Department of Health has now released First Interim State Health Plan 2017 - 2021 for Western Australian public stage 1 consultation. This is one of the requirements of Part 5 of the Public Health Act 2016. This First Interim State Health Plan act as a guide for local governments who have already developed or wish to commence developing their Local Public Health Plans in anticipation of stage 5. In Stage 5 of the Public Health Act 2016 Implementation, local government enforcement agencies will move from the framework provided by the *Health (Miscellaneous Provisions) Act 1911* to the *Public Health Act 2016*.

This stage 1 consultation is for the First Interim State Health Plan is through an online survey specifically targeted at local governments. The Shire is encourage to provide feedback on objectives and policies on how the WA Department of Health can work with local government into the future in development of the final State Public Health Plan when Part 5 of the Public Health Act is enacted in approximately four years' time.

The survey will close on the **1 December 2017**.

The Central Wheatbelt Health and Building Regional Group on the 4 August 2017 met at Shire of Merredin and discussed what this First Interim State Health Plan means for the region and how as a regional group should work together holistically towards developing a Local Public Health Plans.

**Disability Access and Inclusion Plan (DAIP):**

The Shires of Mukinbudin DAIP progress report has been completed. Principal Environmental Health Officer attended a DAIP Development Workshop in Perth on the development and review of DAIP. The Shire's DAIP 2012 – 2017 is now due and the steps for developing and reviewing the DAIP for 2017 – 2022 were discussed.

**Strategic & Social Implications:**

Nil

**Consultation**

PEHO – Principal Environmental Health Officer. Peter Toboss

CEO - Chief Executive Officer, Dirk Sellenger

CDO - Community Development Officer, Nola Comerford-Smith

**Statutory Environment**

*Public Health Act.2016*

*Health (Miscellaneous Provisions) Act 1911*

**Policy Implications**

Nil

**Financial Implications**

Nil

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 09 08 17**

**Moved: Cr Poultney**

**Seconded: Cr Ventris**

**That Council receive the Principal Environmental Health Officer's Report for July 2017.**

**Carried 9 / 0**

## 7.4 Finance

<b>7.4.1 List of Payments – July 2017</b>	
Location:	Mukinbudin
File Ref:	ADM 007
Applicant:	Edward Nind – Acting Manager Finance
Date:	10 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Edward Nind – Acting Manager Finance
Author:	Edward Nind – Acting Manager Finance
Voting Requirements	Simple Majority
Documents Attached	List of Payments including pays – July 2017 (13 Pages)
Documents Tabled	Nil

***If a Councillor has any questions regarding the enclosed finances, please see the Manager of Finance prior to the meeting so that a researched answer may be provided.***

### **Summary**

List of payments for approval

### **Background Information**

A list of payments submitted to Council on 16<sup>th</sup> August 2017, for confirmation in respect of accounts already being paid or for the authority to those unpaid. (Please refer to Payment listing submitted as a separate attachment)

### **Officer Comment**

Standard process of obtaining Council endorsement of payments.

### **Strategic & Social Implications**

Nil

### **Consultation**

Nil

### **Statutory Environment**

A list of payments is required to be presented to Council as per section 13 of the Local Government (Financial Management) Regulations 1996.

### **Policy Implications**

Council Policy No. 1.6.5 (e) states that a list of payments is required to be presented to Council each month in accordance with Financial Management Regulations 13(1) for recording in the minutes.

**Financial Implications**

All payments have been made in accordance with the proposed 2017/2018 Budget. At 31<sup>st</sup> July 2017 the 2017/2018 Budget was yet to be adopted.

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 10 08 17**

**Moved: Cr Junk**

**Seconded: Cr Palm**

**That the list of payments to today's meeting for;**

**Municipal Fund:**

<b>Muni EFT's</b>	<b>(\$194,416.65)</b>
<b>Muni Cheques 31522 – 31541</b>	<b>(\$41,278.35)</b>
<b>Direct Debits (Pays, superannuation, loan and leases)</b>	<b>(\$94,087.63)</b>
<b>Total Municipal Fund</b>	<b>(\$329,782.63)</b>

**Trust Fund:**

<b>Trust EFT's</b>	<b>(\$20.00)</b>
<b>Trust Cheques 323 - 324</b>	<b>(\$120.00)</b>
<b>Trust Direct Debits (Licensing)</b>	<b>(\$14,524.80)</b>
<b>Total Trust Fund</b>	<b>(\$25,265.20)</b>

**made in July 2017, be passed for payment.**

**Carried 9 / 0**



<b>MUNI EFTPOS</b>					
<b>Eftpos</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Total</b>
<b>EFT2491</b>	<b>04/07/2017</b>	<b>AMPAC DEBT RECOVERY</b>	<b>Rates Debt recovery May</b>		<b>\$ 1,072.20</b>
39453	31/05/2017	AMPAC DEBT RECOVERY	Debt recovery May	1072.20	
<b>EFT2492</b>	<b>04/07/2017</b>	<b>BURGESS RAWSON</b>	<b>Water usage</b>		<b>\$ 244.36</b>
479605	29/05/2017	BURGESS RAWSON	Water usage Railway Rervce	244.36	
<b>EFT2493</b>	<b>04/07/2017</b>	<b>Bob Waddell &amp; Associates Pty Ltd</b>	<b>Budget Assistance</b>		<b>\$ 4,818.00</b>
1097	18/06/2017	Bob Waddell & Associates Pty Ltd	Budget Assistance	2574.00	
1099	25/06/2017	Bob Waddell & Associates Pty Ltd	Assistance with 17/18 annual budget	1749.00	
1056	01/05/2017	Bob Waddell & Associates Pty Ltd	Assistance with 17/18 annual budget	495.00	
<b>EFT2494</b>	<b>04/07/2017</b>	<b>GREAT SOUTHERN FUELS</b>	<b>New Fuel Card</b>		<b>\$ 2.75</b>
1516636	02/06/2017	GREAT SOUTHERN FUELS	Distributor Card P463	2.75	
<b>EFT2495</b>	<b>04/07/2017</b>	<b>HUTTON &amp; NORTHEY</b>	<b>Various Plant Repairs</b>		<b>\$ 6,731.09</b>
02-674780	29/06/2017	HUTTON & NORTHEY	Wiper arm P449	213.88	
02-674791	29/06/2017	HUTTON & NORTHEY	Cat loader - battery isolator	291.72	
02-674652	29/06/2017	HUTTON & NORTHEY	Repairs for CAT loader P344	4923.99	
02-674789	29/06/2017	HUTTON & NORTHEY	check and repair revolving light and wipers - backhoe	1301.50	
<b>EFT2496</b>	<b>04/07/2017</b>	<b>JASON SIGNMAKERS</b>	<b>Various Signage and Markers</b>		<b>\$ 6,906.90</b>
218740	29/06/2017	JASON SIGNMAKERS	Parkpost plastic flexible guide	6325.00	
219371	29/06/2017	JASON SIGNMAKERS	Focal Markers	126.50	
219569	28/06/2017	JASON SIGNMAKERS	Focal markers - distance signs	455.40	
<b>EFT2497</b>	<b>04/07/2017</b>	<b>LANDGATE</b>	<b>Valuation expenses</b>		<b>\$ 79.90</b>
330737	26/05/2017	LANDGATE	Rural UV Interim Valuation Shared	79.90	
<b>EFT2498</b>	<b>04/07/2017</b>	<b>NEWTONS HOME FURNISHINGS</b>	<b>Caravan Park Supplies</b>		<b>\$ 2,155.00</b>
25396	31/05/2017	NEWTONS HOME FURNISHINGS	Beds for Caravan Park	2155.00	
<b>EFT2499</b>	<b>04/07/2017</b>	<b>WA CONTRACT RANGER SERVICES PTY LTD</b>	<b>Ranger Services</b>		<b>\$ 818.12</b>
VARIOUS	20/06/2017	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services	818.12	
<b>EFT2500</b>	<b>04/07/2017</b>	<b>WALLIS COMPUTER SOLUTION</b>	<b>NBN wireless service</b>		<b>\$ 231.00</b>
14121	01/05/2017	WALLIS COMPUTER SOLUTION	NBN wireless service	115.50	
14262	01/06/2017	WALLIS COMPUTER SOLUTION	NBN wireless service	115.50	
<b>EFT2501</b>	<b>04/07/2017</b>	<b>WALLIS CREDIT SERVICES</b>	<b>Rental payment</b>		<b>\$ 378.00</b>
0232	05/06/2017	WALLIS CREDIT SERVICES	Rental payment for Computers	378.00	
<b>EFT2502</b>	<b>07/07/2017</b>	<b>ALL WAYS FOODS</b>	<b>Cleaning supplies</b>		<b>\$ 2,478.78</b>
30141	04/04/2017	ALL WAYS FOODS	Cleaning products	202.41	
30433	26/04/2017	ALL WAYS FOODS	Cleaning supplies	523.49	
30442	26/04/2017	ALL WAYS FOODS	Cleaning supplies - Caravan Park	727.58	
30865/30738	16/05/2017	ALL WAYS FOODS	Cleaning supplies	73.98	
30738	09/05/2017	ALL WAYS FOODS	cleaning supplies	161.74	
30739	09/05/2017	ALL WAYS FOODS	Supplies for caravan park	244.64	
30973	22/05/2017	ALL WAYS FOODS	Cleaning products for Caravan Park	544.94	
<b>EFT2503</b>	<b>07/07/2017</b>	<b>BENCUBBIN CRC</b>	<b>Printing</b>		<b>\$ 55.00</b>
1870	03/05/2017	BENCUBBIN CRC	Printing of purchase order books	55.00	

MUNI EFTPOS					
Eftpos	Date	Name	Description	Amount	Total
<b>EFT2504</b>	<b>07/07/2017</b>	<b>BF &amp; JD ATKINS</b>	<b>Transport of rollers</b>		<b>\$ 2,035.00</b>
76	20/05/2017	BF & JD ATKINS	Transport of rollers	2035.00	
<b>EFT2505</b>	<b>07/07/2017</b>	<b>BORAL CONSTRUCTION MATERIALS GROUP LIMITED</b>	<b>Materials</b>		<b>\$ 1,615.90</b>
WA12804994	23/05/2017	BORAL CONSTRUCTION MATERIALS GROUP LIMITED	Materials	1615.90	
<b>EFT2506</b>	<b>07/07/2017</b>	<b>CANNING BRIDGE AUTO LODGE</b>	<b>Training Accomodation</b>		<b>\$ 260.00</b>
18506	16/06/2017	CANNING BRIDGE AUTO LODGE	Accommodation for Staff Training	260.00	
<b>EFT2507</b>	<b>07/07/2017</b>	<b>COPIER SUPPORT</b>	<b>Copier Charges</b>		<b>\$ 787.61</b>
MUK04 117	21/06/2017	COPIER SUPPORT	Meter reading Canon iR ADV C 5250	787.61	
<b>EFT2508</b>	<b>07/07/2017</b>	<b>COURIER AUSTRALIA/TOLL IPEC</b>	<b>Various Signage and Markers</b>		<b>\$ 289.12</b>
0253	19/05/2017	COURIER AUSTRALIA/TOLL IPEC	Library exchange	44.80	
0254	26/05/2017	COURIER AUSTRALIA/TOLL IPEC	Delivery Jason Signs	181.65	
0252	05/05/2017	COURIER AUSTRALIA/TOLL IPEC	Road Signs Australia Freight	31.37	
0250	14/04/2017	COURIER AUSTRALIA/TOLL IPEC	Freight con note 5717913735	31.30	
<b>EFT2509</b>	<b>07/07/2017</b>	<b>CUTTING EDGES EQUIPMENT PARTS</b>	<b>grader blades</b>		<b>\$ 3,716.46</b>
3190933	22/05/2017	CUTTING EDGES EQUIPMENT PARTS	grader blades	3716.46	
<b>EFT2510</b>	<b>07/07/2017</b>	<b>GERAGHTYS ENGINEERING &amp; AUTO ELECTRICS</b>	<b>Vehicle Expenses</b>		<b>\$ 28.87</b>
52667	08/05/2017	GERAGHTYS ENGINEERING & AUTO ELECTRICS	Remove keys from locked vehicle MBL1000	28.87	
<b>EFT2511</b>	<b>07/07/2017</b>	<b>GREAT SOUTHERN FUELS</b>	<b>Fuel June 2017</b>		<b>\$ 8,082.81</b>
B000634	30/06/2017	GREAT SOUTHERN FUELS	Fuel June 2017	8082.81	
<b>EFT2512</b>	<b>07/07/2017</b>	<b>HILLS FIRE EQUIPMENT SERVICE TRUST</b>	<b>Hills Fire Equipment Servicing</b>		<b>\$ 1,260.60</b>
T196/17	31/05/2017	HILLS FIRE EQUIPMENT SERVICE TRUST	Hills Fire Equipment Servicing	1260.60	
<b>EFT2513</b>	<b>07/07/2017</b>	<b>HUTTON &amp; NORTHEY</b>	<b>Plant Repairs</b>		<b>\$ 1,326.06</b>
02-674784	23/06/2017	HUTTON & NORTHEY	Kobota Generator - service and pressure clean	1326.06	
<b>EFT2514</b>	<b>07/07/2017</b>	<b>KEY2CREATIVE</b>	<b>Website hosting 12 months</b>		<b>\$ 528.00</b>
44915	01/05/2017	KEY2CREATIVE	Website hosting 12 months	528.00	
<b>EFT2515</b>	<b>07/07/2017</b>	<b>KLEENHEAT GAS</b>	<b>45kg VAP VYL Facility fee - Cylinder service charge</b>		<b>\$ 151.80</b>
4051855	01/05/2017	KLEENHEAT GAS	45kg VAP VYL Facility fee - Cylinder service charge May18	151.80	
<b>EFT2516</b>	<b>07/07/2017</b>	<b>KTY ELECTRICAL SERVICES</b>	<b>Electrical Repairs</b>		<b>\$ 1,658.69</b>
14205	01/06/2017	KTY ELECTRICAL SERVICES	check cafe baymarie, replace old cord	228.69	
14197	01/06/2017	KTY ELECTRICAL SERVICES	Replace 3 high bay lights	1430.00	
<b>EFT2517</b>	<b>07/07/2017</b>	<b>KUNUNOPPIN MEDICAL PRACTICE</b>	<b>Medical Expenses</b>		<b>\$ 164.00</b>
37624	30/05/2017	KUNUNOPPIN MEDICAL PRACTICE	Workers compensation Level C - EMP 125	164.00	
<b>EFT2518</b>	<b>07/07/2017</b>	<b>LO-GO APPOINTMENTS</b>	<b>Temporary Staff Payments</b>		<b>\$ 3,492.72</b>
415936	10/06/2017	LO-GO APPOINTMENTS	Administration Officer WE 10/6/2017	1552.32	
416023	24/06/2017	LO-GO APPOINTMENTS	Administration Officer WE 24/6/17	1940.40	
<b>EFT2519</b>	<b>07/07/2017</b>	<b>LOCK, STOCK &amp; FARRELL</b>	<b>Key cutting</b>		<b>\$ 70.00</b>
1773269	13/06/2017	LOCK, STOCK & FARRELL	Key cutting	70.00	

MUNI EFTPOS					
Eftpos	Date	Name	Description	Amount	Total
<b>EFT2520</b>	<b>07/07/2017</b>	<b>MERREDIN REFRIGERATION AND GAS</b>	<b>Supply and installation of fan motors</b>		<b>\$ 774.40</b>
10742	08/05/2017	MERREDIN REFRIGERATION AND GAS	Supply and installation of fan motors	774.40	
<b>EFT2521</b>	<b>07/07/2017</b>	<b>MUKA TYRE MART</b>	<b>Various services Muka Tyre Mart</b>		<b>\$ 3,850.00</b>
VARIOUS	05/05/2017	MUKA TYRE MART	Various services Muka Tyre Mart	3850.00	
<b>EFT2522</b>	<b>07/07/2017</b>	<b>MUKINBUDIN CAFE</b>	<b>Refreshments</b>		<b>\$ 30.00</b>
40	29/05/2017	MUKINBUDIN CAFE	Rounds of sandwiches x 6	30.00	
<b>EFT2523</b>	<b>07/07/2017</b>	<b>PLANWEST (WA) PTY LTD</b>	<b>Planning services - Wattoning Subdivision</b>		<b>\$ 1,331.00</b>
16/6/17	16/06/2017	PLANWEST (WA) PTY LTD	Planning services - Wattoning Subdivision	1331.00	
<b>EFT2524</b>	<b>07/07/2017</b>	<b>ROYAL LIFE SAVING</b>	<b>Training for Swimming Pool</b>		<b>\$ 560.00</b>
79177	26/06/2017	ROYAL LIFE SAVING	5 day pool lifeguard course	560.00	
<b>EFT2525</b>	<b>07/07/2017</b>	<b>SHIRE OF TRAYNING</b>	<b>Doctors Expenses April and May</b>		<b>\$ 2,597.07</b>
4354	12/06/2017	SHIRE OF TRAYNING	Doctors Expenses - Rental & Vehicle	2597.07	
<b>EFT2526</b>	<b>07/07/2017</b>	<b>SIPPES MUKINBUDIN</b>	<b>Over counter purchases June 2017</b>		<b>\$ 429.34</b>
81-007770	30/06/2017	SIPPES MUKINBUDIN	Depot over counter purchases June 2017	106.75	
81-007772	30/06/2017	SIPPES MUKINBUDIN	Parks over counter purchases June 17	29.70	
81/007773	30/06/2017	SIPPES MUKINBUDIN	Maintenance over counter purchases June 2017	292.89	
<b>EFT2527</b>	<b>07/07/2017</b>	<b>STATE LIBRARY OF WA</b>	<b>Delivery of Better Beginnings Program 17/18</b>		<b>\$ 33.00</b>
RI016629	21/06/2017	STATE LIBRARY OF WA	Delivery of Better Beginnings Program 17/18	33.00	
<b>EFT2528</b>	<b>07/07/2017</b>	<b>TELSTRA DAMAGE COST RECOVERY &amp; MANAGEMENT</b>	<b>Damage to Telstra Asset Payment</b>		<b>\$ 1,834.97</b>
PM318326	15/06/2017	TELSTRA DAMAGE COST RECOVERY & MANAGEMENT	Telstra damage at 7238 Koorda-Bullfinch Rd Mukinbudin	1834.97	
<b>EFT2529</b>	<b>07/07/2017</b>	<b>TWO DOGS HOME HARDWARE</b>	<b>Various Maintenance Equipment</b>		<b>\$ 175.19</b>
748877	22/06/2017	TWO DOGS HOME HARDWARE	Yellow paint for bins at complex	40.49	
748221	17/06/2017	TWO DOGS HOME HARDWARE	Black builders plastic firm poly 4m x 200	134.70	
<b>EFT2530</b>	<b>07/07/2017</b>	<b>VERNON CONTRACTING</b>	<b>Contractor Expenses</b>		<b>\$ 6,538.48</b>
1003	12/06/2017	VERNON CONTRACTING	Contractor Expenses	6538.48	
<b>EFT2531</b>	<b>07/07/2017</b>	<b>WALLIS COMPUTER SOLUTION</b>	<b>Equipment Maintenance</b>		<b>\$ 350.06</b>
14355	12/06/2017	WALLIS COMPUTER SOLUTION	Services for 8/6 - travel and ticket 9467	350.06	
<b>EFT2532</b>	<b>07/07/2017</b>	<b>WALLIS CREDIT SERVICES</b>	<b>Computer accessories and rental payments</b>		<b>\$ 756.00</b>
0232	05/06/2017	WALLIS CREDIT SERVICES	Computer accessories and rental payment June	378.00	
0244	03/07/2017	WALLIS CREDIT SERVICES	Computer and accessories rental payment July	378.00	
<b>EFT2533</b>	<b>07/07/2017</b>	<b>WESTRAC PTY LTD</b>	<b>Plant Repairs</b>		<b>\$ 831.88</b>
PI1494741	20/06/2017	WESTRAC PTY LTD	Auger with rock tips to fit CAT Skid Steer	831.88	
<b>EFT2534</b>	<b>12/07/2017</b>	<b>AUSTRALIA POST</b>	<b>Australia Post Invoices</b>		<b>\$ 302.26</b>
1006268730	03/04/2017	AUSTRALIA POST	Australia Post Invoice March 2017	117.52	
1006470375	03/06/2017	AUSTRALIA POST	Australia Post invoice May	74.52	
1006549516	03/07/2017	AUSTRALIA POST	Australia Post invoice June 2017	110.22	
<b>EFT2535</b>	<b>12/07/2017</b>	<b>BOC LIMITED</b>	<b>Argosheid Light G size</b>		<b>\$ 91.29</b>
401658891	29/06/2017	BOC LIMITED	Argosheid Light G size	91.29	

MUNI EFTPOS					
Eftpos	Date	Name	Description	Amount	Total
<b>EFT2536</b>	<b>12/07/2017</b>	<b>DIRK SELLENGER</b>	<b>Relocation Expenses</b>		<b>\$ 1,917.00</b>
16/12/16	16/12/2016	DIRK SELLENGER	Relocation Expenses	1917.00	
<b>EFT2537</b>	<b>12/07/2017</b>	<b>GOWERS GLAZING</b>	<b>Building Maintenance Supplies</b>		<b>\$ 71.50</b>
1089	16/02/2017	GOWERS GLAZING	1 x clear float glass 1144 x 444.4mm - 25A Calder St	71.50	
<b>EFT2538</b>	<b>12/07/2017</b>	<b>HUTTON &amp; NORTHEY</b>	<b>Plant Repairs</b>		<b>\$ 4,788.75</b>
02-666078	28/03/2017	HUTTON & NORTHEY	R&R Bucket Lift & Crowed Arm pins and Bushes - Labour CAT938G Loader	2545.74	
02-674899	26/06/2017	HUTTON & NORTHEY	Check transmission warning light for faults, replace transmission oil filter, oil test W10029	1191.96	
02-675246	29/06/2017	HUTTON & NORTHEY	Repair and refit revolving light and cage to cab roof	450.45	
02-675248	29/06/2017	HUTTON & NORTHEY	Check and repair roller reverse beepers W10039	600.60	
<b>EFT2539</b>	<b>12/07/2017</b>	<b>IT VISION</b>	<b>Training Course</b>		<b>\$ 561.00</b>
28198	19/06/2017	IT VISION	End of Yr Finance Essentials training	561.00	
<b>EFT2540</b>	<b>12/07/2017</b>	<b>JASON SIGNMAKERS</b>	<b>Various Signage and Markers</b>		<b>\$ 2,282.50</b>
178674	07/06/2017	JASON SIGNMAKERS	Hazard markers	1930.50	
178979	20/06/2017	JASON SIGNMAKERS	Box of stainless steel brackets and bolts W10037	352.00	
<b>EFT2541</b>	<b>12/07/2017</b>	<b>KUNUNOPPIN MEDICAL PRACTICE</b>	<b>Medical Expenses</b>		<b>\$ 33.00</b>
36646	27/04/2017	KUNUNOPPIN MEDICAL PRACTICE	Surgery consultations/Pre employment medical	33.00	
<b>EFT2542</b>	<b>12/07/2017</b>	<b>LANDGATE</b>	<b>Valuation expenses</b>		<b>\$ 261.30</b>
331736-10000972	29/06/2017	LANDGATE	Valuation charges	64.70	
331513-10000972	22/06/2017	LANDGATE	Valuation expenses	196.60	
<b>EFT2543</b>	<b>12/07/2017</b>	<b>LO-GO APPOINTMENTS</b>	<b>Temporary Staff Payments</b>		<b>\$ 1,940.40</b>
415855	27/05/2017	LO-GO APPOINTMENTS	Administration officer WE 27/5/17	1940.40	
<b>EFT2544</b>	<b>12/07/2017</b>	<b>MARKETFORCE</b>	<b>Advertising</b>		<b>\$ 690.16</b>
13233	31/03/2017	MARKETFORCE	Administration Officer Advert	690.16	
<b>EFT2545</b>	<b>12/07/2017</b>	<b>MERREDIN TELEPHONE SERVICES</b>	<b>Gym Card Expenses</b>		<b>\$ 536.67</b>
6460	18/05/2017	MERREDIN TELEPHONE SERVICES	100 key cards for gym access	536.67	
<b>EFT2546</b>	<b>12/07/2017</b>	<b>MOORE STEPHENS</b>	<b>Reporting Expenses</b>		<b>\$ 214.50</b>
302425	12/06/2017	MOORE STEPHENS	Supply of 16/17 local govt rates report	214.50	
<b>EFT2547</b>	<b>12/07/2017</b>	<b>MUKA TYRE MART</b>	<b>Various Tyre Maintenance</b>		<b>\$ 2,865.00</b>
105325	25/05/2017	MUKA TYRE MART	Repair to ute tyre	30.00	
VARIOUS	30/05/2017	MUKA TYRE MART	Repair to Grader tyer	204.00	
105172	17/05/2017	MUKA TYRE MART	Supply and fit tyres MBL2 - W10001	650.00	
105240	22/05/2017	MUKA TYRE MART	Supply and fit tyres - skid steer W10009	1580.00	
105288	24/05/2017	MUKA TYRE MART	Puncture repair to grader tyre W10013	97.00	
105503	12/06/2017	MUKA TYRE MART	Puncture repair Ford Ranger Ute W10028	35.00	
105556	20/06/2017	MUKA TYRE MART	Tyre repair to side tipper trailer W10040	75.00	
105435	31/05/2017	MUKA TYRE MART	Dial inflator guage depot compressor W10025	159.00	
105443	01/06/2017	MUKA TYRE MART	Repair to van tyres P469	35.00	

MUNI EFTPOS					
Eftpos	Date	Name	Description	Amount	Total
<b>EFT2548</b>	<b>12/07/2017</b>	<b>MUKINBUDIN DISTRICT CLUB INC</b>	<b>Refreshments for Council</b>		<b>\$ 380.00</b>
539	11/07/2017	MUKINBUDIN DISTRICT CLUB INC	Refreshments	210.00	
540	11/07/2017	MUKINBUDIN DISTRICT CLUB INC	Refreshments	170.00	
<b>EFT2549</b>	<b>12/07/2017</b>	<b>MUKINBUDIN HOTEL</b>	<b>Contractor Payments</b>		<b>\$ 200.00</b>
8592467	01/06/2017	MUKINBUDIN HOTEL	Clear site of dirt & spread metal with kanga loader	200.00	
<b>EFT2550</b>	<b>12/07/2017</b>	<b>MUKINBUDIN STEEL FABRICATORS</b>	<b>Parts</b>		<b>\$ 20.13</b>
MSF5671	13/06/2017	MUKINBUDIN STEEL FABRICATORS	Parts	20.13	
<b>EFT2551</b>	<b>12/07/2017</b>	<b>NIKZ MOBILE DETAILING</b>	<b>Plant Expenses</b>		<b>\$ 200.00</b>
02	30/05/2017	NIKZ MOBILE DETAILING	Full car detail package	200.00	
<b>EFT2552</b>	<b>12/07/2017</b>	<b>PALM PLUMBING</b>	<b>Repair bbqs at complex</b>		<b>\$ 370.51</b>
585	01/06/2017	PALM PLUMBING	Repair bbqs at complex	370.51	
<b>EFT2553</b>	<b>12/07/2017</b>	<b>RODNEY JAMES COMERFORD</b>	<b>Councillors Travel Expenses</b>		<b>\$ 764.40</b>
16/17 TRAVEL	29/06/2017	RODNEY JAMES COMERFORD	Travel reimbursement 2016/17	764.40	
<b>EFT2554</b>	<b>12/07/2017</b>	<b>SANDRA VENTRIS</b>	<b>Councillors Travel Expenses</b>		<b>\$ 786.24</b>
16/17 TRAVEL	30/06/2017	SANDRA VENTRIS	Travel reimbursement 2016/17	786.24	
<b>EFT2555</b>	<b>12/07/2017</b>	<b>SHIRE OF KOORDA</b>	<b>Charges for Health and Building officers</b>		<b>\$ 9,575.03</b>
15/381	30/06/2017	SHIRE OF KOORDA	Charges for Health and Building officers April - June 17	9575.03	
<b>EFT2556</b>	<b>12/07/2017</b>	<b>SIPPES MUKINBUDIN</b>	<b>Various Maintenance Supplies</b>		<b>\$ 1,858.25</b>
01-095972	26/06/2017	SIPPES MUKINBUDIN	45KG gas bottles x 2	276.30	
01-095971	26/06/2017	SIPPES MUKINBUDIN	2 x 45KG gas bottles	256.50	
01-095856	21/06/2017	SIPPES MUKINBUDIN	2 x 45KG gas bottles	256.50	
01-096123	30/06/2017	SIPPES MUKINBUDIN	4 x 9kg gas exchange	152.00	
81-007725	09/06/2017	SIPPES MUKINBUDIN	Finish exterior low sheen white 15L	167.00	
01-095459	07/06/2017	SIPPES MUKINBUDIN	Brush - Selleys fast finish 38mm W10000	19.20	
01-095476	07/06/2017	SIPPES MUKINBUDIN	Brush edger fast finish 38mm W10000	10.25	
81-007743	23/06/2017	SIPPES MUKINBUDIN	Rapid set cement 60 x 20kg	600.00	
01-095850	20/06/2017	SIPPES MUKINBUDIN	Shovels	120.50	
<b>EFT2557</b>	<b>12/07/2017</b>	<b>TWO DOGS HOME HARDWARE</b>	<b>Various Maintenance Supplies</b>		<b>\$ 342.22</b>
745390	01/06/2017	TWO DOGS HOME HARDWARE	Plants for Community Garden	221.27	
750163	30/06/2017	TWO DOGS HOME HARDWARE	Halogen Bulbs	120.95	
<b>EFT2558</b>	<b>12/07/2017</b>	<b>VERNON CONTRACTING</b>	<b>Contractor Payments</b>		<b>\$ 3,553.47</b>
1006	10/07/2017	VERNON CONTRACTING	Contractor hours & accommodation 15/6 - 28/6	3553.47	
<b>EFT2559</b>	<b>12/07/2017</b>	<b>WALLIS COMPUTER SOLUTION</b>	<b>Synergy Soft v11 Upgrade</b>		<b>\$ 986.70</b>
14424	30/06/2017	WALLIS COMPUTER SOLUTION	Synergy Soft v11 Upgrade	986.70	
<b>EFT2561</b>	<b>19/07/2017</b>	<b>ABSOLUTELY ALL ELECTRICAL</b>	<b>Admin Building Electricity Costs</b>		<b>\$ 4,429.31</b>
INV-0009	05/07/2017	ABSOLUTELY ALL ELECTRICAL	Installation of main switch for generator use at Admin Building	4429.31	
<b>EFT2562</b>	<b>19/07/2017</b>	<b>AUSTRALIA'S GOLDEN OUTBACK</b>	<b>Australia Golden Outback</b>		<b>\$ 145.00</b>
17/18 MEMBER	19/07/2017	AUSTRALIA'S GOLDEN OUTBACK	17/18 Silver Membership	145.00	

MUNI EFTPOS					
Eftpos	Date	Name	Description	Amount	Total
<b>EFT2563</b>	<b>19/07/2017</b>	<b>AVON WASTE</b>	<b>Rubbish Collection Charges</b>		<b>\$ 9,668.48</b>
25215	01/07/2017	AVON WASTE	Waste collection- June 2017	4539.14	
24936	31/05/2017	AVON WASTE	Rubbish Collection May	5129.34	
<b>EFT2564</b>	<b>19/07/2017</b>	<b>Bob Waddell &amp; Associates Pty Ltd</b>	<b>Assistance with 17/18 annual budget</b>		<b>\$ 1,122.00</b>
1107	02/07/2017	Bob Waddell & Associates Pty Ltd	Assistance with 17/18 annual budget	792.00	
1119	16/07/2017	Bob Waddell & Associates Pty Ltd	Assistance with 17/18 annual budget	330.00	
<b>EFT2565</b>	<b>19/07/2017</b>	<b>COURIER AUSTRALIA/TOLL IPEC</b>	<b>Freight</b>		<b>\$ 10.87</b>
0257	14/07/2017	COURIER AUSTRALIA/TOLL IPEC	Westrac Perth W10070	10.87	
<b>EFT2566</b>	<b>19/07/2017</b>	<b>HUTTON &amp; NORTHEY</b>	<b>Plant Repairs</b>		<b>\$ 322.29</b>
02-675474	05/07/2017	HUTTON & NORTHEY	Cutting edge for cat skid steer bucket and bolts W10067	322.29	
<b>EFT2567</b>	<b>19/07/2017</b>	<b>IT VISION</b>	<b>Renew Synergy Soft Licence</b>		<b>\$ 20,024.40</b>
28092	01/07/2017	IT VISION	Renew Synergy Soft Licence Fees1/7/17 - 30/6/18	20024.40	
<b>EFT2568</b>	<b>19/07/2017</b>	<b>JEFFREY NEIL SEABY</b>	<b>Members Sitting Fees</b>		<b>\$ 4,053.00</b>
16/17 SIT FEE	17/07/2017	JEFFREY NEIL SEABY	2016/2017 Members Sitting Fees Payments	4053.00	
<b>EFT2569</b>	<b>19/07/2017</b>	<b>JOHN O'NEIL</b>	<b>Members Sitting Fees</b>		<b>\$ 4,053.00</b>
16/17 SIT FEE	17/07/2017	JOHN O'NEIL	2016/2017 Members Sitting Fees Payment	4053.00	
<b>EFT2570</b>	<b>19/07/2017</b>	<b>MUKINBUDIN HOTEL</b>	<b>Council Refreshments</b>		<b>\$ 344.30</b>
MU00155	03/07/2017	MUKINBUDIN HOTEL	1 carton Corona	59.50	
MU00154	03/07/2017	MUKINBUDIN HOTEL	Meals for council meeting 21/6	284.80	
<b>EFT2571</b>	<b>19/07/2017</b>	<b>MURRAY JUNK</b>	<b>Members Sitting Fees</b>		<b>\$ 4,053.00</b>
16/17 SIT FEE	17/07/2017	MURRAY JUNK	2016/2017 Members Sitting Fees Payments	4053.00	
<b>EFT2572</b>	<b>19/07/2017</b>	<b>Mukinbudin Community Resource Centre</b>	<b>Stationery &amp; Supplies</b>		<b>\$ 100.00</b>
980	06/07/2017	Mukinbudin Community Resource Centre	8 phone books	100.00	
<b>EFT2573</b>	<b>19/07/2017</b>	<b>RODNEY JAMES COMERFORD</b>	<b>Members Sitting Fees</b>		<b>\$ 4,053.00</b>
16/17 SIT FEE	17/07/2017	RODNEY JAMES COMERFORD	2016/2017 Members Sitting Fees Payment	4053.00	
<b>EFT2574</b>	<b>19/07/2017</b>	<b>RUTH POULTNEY</b>	<b>Members Sitting Fees</b>		<b>\$ 4,053.00</b>
16/17 SIT FEE	17/07/2017	RUTH POULTNEY	2016/2017 Members Sitting Fees Payment	4053.00	
<b>EFT2575</b>	<b>19/07/2017</b>	<b>SANDRA VENTRIS</b>	<b>Members Sitting Fees</b>		<b>\$ 4,928.00</b>
16/17 SIT FEE	17/07/2017	SANDRA VENTRIS	2016/2017 Members Sitting Fees Payment	4928.00	
<b>EFT2576</b>	<b>19/07/2017</b>	<b>SHIRE OF MT MARSHALL</b>	<b>Long Service Leave Payments</b>		<b>\$ 3,495.68</b>
11612	12/07/2017	SHIRE OF MT MARSHALL	Long Service Leave payment for former Employee	3495.68	
<b>EFT2577</b>	<b>19/07/2017</b>	<b>STEPHEN RICHARD PALM</b>	<b>Members Sitting Fees</b>		<b>\$ 4,053.00</b>
16/17 SIT FEE	17/07/2017	STEPHEN RICHARD PALM	2016/2017 Members Sitting Fees Payments	4053.00	
<b>EFT2578</b>	<b>19/07/2017</b>	<b>TWO DOGS HOME HARDWARE</b>	<b>Building Maintenance Supplies</b>		<b>\$ 155.68</b>
752181	12/07/2017	TWO DOGS HOME HARDWARE	Toilet suite/Pan collar	155.68	
<b>EFT2579</b>	<b>19/07/2017</b>	<b>WALGA</b>	<b>WALGA Subscriptions 1/7/17 - 30/6/17</b>		<b>\$ 18,114.73</b>
I3065844	11/07/2017	WALGA	WALGA Subscriptions 1/7/17 - 30/6/17	18114.73	
<b>EFT2580</b>	<b>19/07/2017</b>	<b>WALLIS COMPUTER SOLUTION</b>	<b>NBN Monthly Payments</b>		<b>\$ 115.50</b>
14506	03/07/2017	WALLIS COMPUTER SOLUTION	Agreement NBNVMVault250GB50-20 - Admin	115.50	
					<b>\$ 194,416.65</b>

MUNI CHEQUE					
Cheque	Date	Name	Description	Amount	Total
<b>31522</b>	<b>07/07/2017</b>	<b>IGA Mukinbudin</b>	<b>Various Council Refreshments</b>		<b>\$ 606.52</b>
89	21/04/2017	IGA Mukinbudin	Refreshments for May council meeting	90.68	
89	13/04/2017	IGA Mukinbudin	Refreshments for ANZAC Day 2017	181.88	
89	06/04/2017	IGA Mukinbudin	Refreshments for council April 2017	34.19	
33209	07/03/2017	IGA Mukinbudin	Send Off Refreshments	66.03	
89	18/04/2017	IGA Mukinbudin	April 2017 Council Meeting	87.60	
VARIOUS	17/05/2017	IGA Mukinbudin	Items for May Council Meeting	53.61	
48114	20/06/2017	IGA Mukinbudin	Refreshments for June council meeting 2017	92.53	
<b>31523</b>	<b>07/07/2017</b>	<b>MUKINBUDIN NEWSAGENCY &amp; AG SUPPLIES</b>	<b>Various Newsagents Expenses</b>		<b>\$ 460.18</b>
296000029827	06/04/2017	MUKINBUDIN NEWSAGENCY & AG SUPPLIES	Over the counter purchases April	29.99	
30687	01/06/2017	MUKINBUDIN NEWSAGENCY & AG SUPPLIES	Phone wall charger - Works Supervisor	56.89	
30687	01/06/2017	MUKINBUDIN NEWSAGENCY & AG SUPPLIES	Huski Bomber mens Jacket W10011	65.45	
30687	01/06/2017	MUKINBUDIN NEWSAGENCY & AG SUPPLIES	Shire uniforms	275.05	
30687	01/06/2017	MUKINBUDIN NEWSAGENCY & AG SUPPLIES	Over counter purchases for May 2017	32.80	
<b>31524</b>	<b>07/07/2017</b>	<b>REBECCA LOUISE DICKINSON</b>	<b>Training Expenses Reimbursement</b>		<b>\$ 433.58</b>
18049	16/06/2017	REBECCA LOUISE DICKINSON	Reimbursement - Dept of Transport	433.58	
<b>31525</b>	<b>07/07/2017</b>	<b>Telstra</b>	<b>Phone Bill</b>		<b>\$ 106.23</b>
P365189151-2	15/06/2017	Telstra	Telstra Bill - Muka Matters/CRC	106.23	
<b>31526</b>	<b>12/07/2017</b>	<b>GARY JOHN SHADBOLT</b>	<b>Councillor Travel Expenses</b>		<b>\$ 436.80</b>
16/17 TRAVEL	30/06/2017	GARY JOHN SHADBOLT	Travel reimbursement 2016/17	436.80	
<b>31527</b>	<b>12/07/2017</b>	<b>IGA Mukinbudin</b>	<b>Supplies &amp; Refreshments</b>		<b>\$ 65.30</b>
9426	29/06/2017	IGA Mukinbudin	June refreshments	3.10	
47532	16/06/2017	IGA Mukinbudin	June refreshments	3.10	
46306	08/06/2017	IGA Mukinbudin	June refreshments	7.39	
45438	01/06/2017	IGA Mukinbudin	June refreshments	3.10	
48307	21/06/2017	IGA Mukinbudin	Supplies for Caravan Park	48.61	
<b>31528</b>	<b>12/07/2017</b>	<b>JOHN O'NEIL</b>	<b>Councillor Travel Expenses</b>		<b>\$ 808.08</b>
16/17 TRAVEL	26/06/2017	JOHN O'NEIL	Travel reimbursement 2016/17	808.08	
<b>31529</b>	<b>12/07/2017</b>	<b>MUKINBUDIN NEWSAGENCY &amp; AG SUPPLIES</b>	<b>Stationery Expenses</b>		<b>\$ 192.40</b>
31155	04/07/2017	MUKINBUDIN NEWSAGENCY & AG SUPPLIES	Monthly purchases - June 17	99.43	
31155	04/07/2017	MUKINBUDIN NEWSAGENCY & AG SUPPLIES	Laminator and laminating pouches	92.97	
<b>31530</b>	<b>12/07/2017</b>	<b>MURRAY JUNK</b>	<b>Travel reimbursement 2016/17</b>		<b>\$ 1,656.20</b>
16/17 TRAVEL	29/06/2017	MURRAY JUNK	Travel reimbursement 2016/17	1656.20	
<b>31531</b>	<b>12/07/2017</b>	<b>RUTH POULTNEY</b>	<b>Building Maintenance Supplies</b>		<b>\$ 38.82</b>
202454	25/01/2017	RUTH POULTNEY	Reticulation parts - 5 Cruickshank St	38.82	
<b>31532</b>	<b>12/07/2017</b>	<b>STEPHEN RICHARD PALM</b>	<b>Councillor Travel Expenses</b>		<b>\$ 520.52</b>
TRAVEL 16/17	30/06/2017	STEPHEN RICHARD PALM	Travel reimbursement 2016/17	520.52	
<b>31533</b>	<b>12/07/2017</b>	<b>WATER CORPORATION</b>	<b>Water Bill</b>		<b>\$ 213.44</b>
9020488219 0009	09/06/2017	WATER CORPORATION	Water bill for 24 Maddock St - Lot 25	213.44	

<b>MUNI CHEQUE</b>					
<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Total</b>
<b>31534</b>	<b>18/07/2017</b>	<b>CASH</b>	<b>Petty Cash Reimbursment</b>		<b>\$ 192.35</b>
JUNE1617	30/06/2017	CASH	Petty Cash Purchases from 23/2/17 to 30/6/17	192.35	
<b>31535</b>	<b>19/07/2017</b>	<b>AUSTRALIAN TAXATION OFFICE</b>	<b>Penalty for FBT</b>		<b>\$ 180.00</b>
7105286430664	04/07/2017	AUSTRALIAN TAXATION OFFICE	Penalty for FBT	180.00	
<b>31536</b>	<b>19/07/2017</b>	<b>GARY JOHN SHADBOLT</b>	<b>Members Sitting Fees</b>		<b>\$ 7,553.00</b>
16/17 SIT FEE	17/07/2017	GARY JOHN SHADBOLT	2016/2017 Members Sitting Fees Payment	7553.00	
<b>31537</b>	<b>19/07/2017</b>	<b>STEPHEN JOHN PATERSON</b>	<b>Members Sitting Fees</b>		<b>\$ 4,053.00</b>
16/17 SIT FEE	17/07/2017	STEPHEN JOHN PATERSON	2016/2017 Members Sitting Fees Payment	4053.00	
<b>31538</b>	<b>19/07/2017</b>	<b>SYNERGY</b>	<b>Electricity Bills</b>		<b>\$ 4,135.10</b>
2056345346	12/07/2017	SYNERGY	Synergy - 25 Cruickshank	1201.75	
2128370818	12/07/2017	SYNERGY	Synergy - Caravan Park	1141.25	
2032342079	12/07/2017	SYNERGY	Synergy - Caravan Park	290.20	
2072347566	03/07/2017	SYNERGY	Synergy - Street lights	1471.45	
2008336770	18/07/2017	SYNERGY	Synergy - Mukinbudin Dam	30.45	
<b>31539</b>	<b>19/07/2017</b>	<b>WATER CORPORATION</b>	<b>Water Bills</b>		<b>\$ 1,161.01</b>
90109718560021	04/07/2017	WATER CORPORATION	Water charges - Trade Waste Fees - Caravan Park	230.61	
90076291600121	18/07/2017	WATER CORPORATION	Water usage - Standpipe at Oglvie Rd	455.85	
9010766680071	07/07/2017	WATER CORPORATION	Water usage Standpipe at Beringbooding Rd Merredin North Lot 27863	331.63	
90076489350123	07/07/2017	WATER CORPORATION	Water usage Standpipe Arnold Rd Merredin Lot 3182	142.92	
<b>31540</b>	<b>21/07/2017</b>	<b>AUSTRALIAN TAXATION OFFICE</b>	<b>BAS JUNE 2017</b>		<b>\$ 5,227.00</b>
BAS JUNE 17	21/07/2017	AUSTRALIAN TAXATION OFFICE	BAS JUNE 2017	5227.00	
<b>31541</b>	<b>28/07/2017</b>	<b>WATER CORPORATION</b>	<b>Water Bills</b>		<b>\$ 13,238.82</b>
90078471920137	24/07/2017	WATER CORPORATION	<i>Water Usage Cafe 23/5/17 - 21/7/17</i>	226.90	
90078477070102	21/07/2017	WATER CORPORATION	<i>Water Usage Depot 23/5/17 - 20/7/17</i>	155.66	
90076290050114	17/07/2017	WATER CORPORATION	<i>Lake Rd Merredin North 16/5/17 - 14/7/17</i>	42.53	
90076290720098	17/07/2017	WATER CORPORATION	<i>Koora-Southern Cross Rd Merredin North 16/5/17 - 14/7/17</i>	18.05	
90112144190086	21/07/2017	WATER CORPORATION	<i>Water Usage Quad 2 23/5/17 - 20/7/17</i>	187.00	
90112144430084	21/07/2017	WATER CORPORATION	<i>Water Usage Quad 1 23/5/17 - 20/7/17( Water Usage)</i>	190.81	
90117171630086	21/07/2017	WATER CORPORATION	<i>Water Usage 42 Cruickshank 23/5/17 - 20/7/17</i>	42.53	
90078480130118	24/07/2017	WATER CORPORATION	<i>Water Usage Swimming Pool 23/5/17 - 20/7/17</i>	4412.45	
90112144270085	21/07/2017	WATER CORPORATION	<i>Water Usage Quad 3 23/5/17 - 20/7/17</i>	229.41	
90078490750113	21/07/2017	WATER CORPORATION	<i>Water Usage Staff Housing 23/5/17 - 20/7/17</i>	294.40	
90078468000120	24/07/2017	WATER CORPORATION	<i>Water Usage Hall 23/5/17 - 21/7/17</i>	224.29	
90177993740015	21/07/2017	WATER CORPORATION	<i>Water Usage 12 Salmon Gum 23/5/17 - 20/7/17 (Water Usage)</i>	357.48	



MUNI CHEQUE					
Cheque	Date	Name	Description	Amount	Total
90078490400082	21/07/2017	WATER CORPORATION	Water Usage 1 Salmon Gum 23/5/17 - 20/7/17 (Water Usage)	387.88	
90078474910122	24/07/2017	WATER CORPORATION	Water Usage Sandalwood 23/5/17 - 21/7/17	155.76	
90156462940036	24/07/2017	WATER CORPORATION	Water Usage Aged 9 1/7/17 - 31/8/17	203.12	
90156463070036	24/07/2017	WATER CORPORATION	Water Usage Aged 10 1/7/17 - 31/8/17	203.12	
90204882190010	24/07/2017	WATER CORPORATION	Water Usage Aged 11 1/7/17 - 31/8/17	232.23	
90204881980010	24/07/2017	WATER CORPORATION	Water Usage Aged 12 1/7/17 - 31/8/17	231.20	
90164005360042	24/07/2017	WATER CORPORATION	Water Usage Aged Units 23/5/17 - 21/7/17	146.70	
90078470450121	24/07/2017	WATER CORPORATION	Water Usage Admin Offices 23/5/17 - 21/7/17	1812.64	
90078470880122	24/07/2017	WATER CORPORATION	Water Usage Boodie Rats 23/5/17 - 21/7/17	95.37	
90078488490122	21/07/2017	WATER CORPORATION	Water Usage Industrial Unit 23/5/17 - 20/7/17	49.96	
90078470020122	24/07/2017	WATER CORPORATION	Water Usage Aged Units 23/5/17 - 21/7/17	404.85	
90078485580124	21/07/2017	WATER CORPORATION	Water usage Staff Housing 23/5/17 - 21/7/17	381.56	
90078485310127	21/07/2017	WATER CORPORATION	Water usage Staff Housing 23/5/17 - 21/7/17	290.84	
90078489530117	21/07/2017	WATER CORPORATION	Water usage CEO Housing 23/5/17 - 20/7/17	464.88	
90078480210118	21/07/2017	WATER CORPORATION	Water usage Caravan Park 23/5/17 - 20/7/17	363.35	
90112144350088	21/07/2017	WATER CORPORATION	Water usage Quad 4 23/5/17 - 20/7/17	222.97	
90078473600188	24/07/2017	WATER CORPORATION	Water usage 12 Calder St 23/5/17 - 21/7/17	166.79	
90078475390104	21/07/2017	WATER CORPORATION	Water Usage Theatre 23/5/17 - 20/7/17	45.12	
90078484860214	21/07/2017	WATER CORPORATION	Water Usage Tilbrook 23/5/17 - 20/7/17 (Water Usage)	240.26	
90078480050126	24/07/2017	WATER CORPORATION	Water Usage Duplex 23/5/17 - 21/7/17 (Water Usage)	241.04	
90078479930124	24/07/2017	WATER CORPORATION	Water Usage Duplex 23/5/17 - 21/7/17	186.71	
90078476780127	21/07/2017	WATER CORPORATION	Water Usage Strugnell 23/5/17 - 20/7/17	44.65	
90078473280103	24/07/2017	WATER CORPORATION	Water Usage CRC 23/5/17 - 21/7/17 (Water Usage)	286.31	
					<b>\$ 41,278.35</b>

MUNI DIRECT DEBIT					
Direct Debit	Date	Name	Description	Amount	Total
<b>PAYS</b>	<b>13/07/2017</b>	<b>Net Pays</b>	<b>Net Pays</b>		<b>\$ 33,568.13</b>
PAYS	12/07/2017	Net Pays 12/7/17	Net Pays 12/7/17	33568.13	
<b>DD3651.1</b>	<b>14/07/2017</b>	<b>WA Super</b>	<b>Super Contributions</b>		<b>\$ 3,799.02</b>
SUPER	12/07/2017	WA Super	Payroll deductions	3082.86	
DEDUCTION	12/07/2017	WA Super	Payroll deductions	186.95	
DEDUCTION	12/07/2017	WA Super	Payroll deductions	174.76	
DEDUCTION	12/07/2017	WA Super	Payroll deductions	354.45	
<b>DD3651.2</b>	<b>14/07/2017</b>	<b>PERSONAL SUPERFUND</b>	<b>Superannuation contributions</b>		<b>\$ 1,201.92</b>
DEDUCTION	12/07/2017	PERSONAL SUPERFUND	Payroll deductions	480.77	
SUPER	12/07/2017	PERSONAL SUPERFUND	Payroll deductions	721.15	
<b>DD3651.3</b>	<b>14/07/2017</b>	<b>Australian Super Pension</b>	<b>Superannuation contributions</b>		<b>\$ 291.34</b>
SUPER	12/07/2017	Australian Super Pension	Payroll deductions	291.34	
<b>DD3651.4</b>	<b>14/07/2017</b>	<b>Prime Super</b>	<b>Superannuation contributions</b>		<b>\$ 197.13</b>
SUPER	12/07/2017	Prime Super	Payroll deductions	197.13	
<b>DD3651.5</b>	<b>14/07/2017</b>	<b>Bendigo Smartstart Super</b>	<b>Superannuation contributions</b>		<b>\$ 111.72</b>
SUPER	12/07/2017	Bendigo Smartstart Super	Payroll deductions	111.72	
<b>DD3651.6</b>	<b>14/07/2017</b>	<b>TASPLAN SUPERANNUATION</b>	<b>Superannuation contributions</b>		<b>\$ 403.56</b>
SUPER	12/07/2017	TASPLAN SUPERANNUATION	Payroll deductions	403.56	
<b>DD3672.1</b>	<b>13/07/2017</b>	<b>BENDIGO BANK MASTERCARD</b>	<b>Credit Card Purchases June 2017</b>		<b>\$ 906.46</b>
100	30/06/2017	BENDIGO BANK MASTERCARD	Credit Card Purchases June 2017	906.46	
<b>DD3674.1</b>	<b>17/07/2017</b>	<b>WA TREASURY CORPORATION</b>	<b>Payment of Loan 120</b>		<b>\$ 4,211.06</b>
LOAN120	17/07/2017	WA TREASURY CORPORATION	Payment of Loan 120	4211.06	
<b>DD3676.1</b>	<b>24/07/2017</b>	<b>WA TREASURY CORPORATION</b>	<b>Payment of Loan 115</b>		<b>\$ 8,929.78</b>
LOAN115	24/07/2017	WA TREASURY CORPORATION	Payment of Loan 115	8929.78	
<b>DD3678.1</b>	<b>25/07/2017</b>	<b>WALLIS COMPUTER SOLUTION</b>	<b>Server Lease - SOMBL2013SVR</b>		<b>\$ 695.00</b>
SOMBL2013S	25/07/2017	WALLIS COMPUTER SOLUTION	Server Lease - SOMBL2013SVR	695.00	
<b>DD3681.1</b>	<b>03/07/2017</b>	<b>WESTNET</b>	<b>Internet Expenses Dept July</b>		<b>\$ 49.95</b>
1	03/07/2017	WESTNET	Internet Expenses Dept July	49.95	
<b>DD3684.1</b>	<b>10/07/2017</b>	<b>Canon Finance Australia Pty Ltd</b>	<b>Photocopier Lease July 17</b>		<b>\$ 313.05</b>
PHOTOCOPIE	10/07/2017	Canon Finance Australia Pty Ltd	Photocopier Lease July 17	313.05	
<b>DD3686.1</b>	<b>24/07/2017</b>	<b>WA TREASURY CORPORATION</b>	<b>Government Guarantee Fees</b>		<b>\$ 2,811.19</b>
GUARANTEE.JUL17	24/07/2017	WA TREASURY CORPORATION	Government Guarantee Fees for Period Ending 30 June 2017	2811.19	
<b>PAYS</b>	<b>27/07/2017</b>	<b>Net Pays</b>	<b>Net Pays</b>		<b>\$ 30,589.16</b>
PAYS	26/07/2017	Net Pays 26/7/17	Net Pays 26/7/17	30589.16	
<b>DD3688.1</b>	<b>27/07/2017</b>	<b>WA Super</b>	<b>Superannuation contributions</b>		<b>\$ 4,012.49</b>
SUPER	26/07/2017	WA Super	Payroll deductions	3261.11	
DEDUCTION	26/07/2017	WA Super	Payroll deductions	222.17	
DEDUCTION	26/07/2017	WA Super	Payroll deductions	174.76	
DEDUCTION	26/07/2017	WA Super	Payroll deductions	354.45	

MUNI DIRECT DEBIT					
Direct Debit	Date	Name	Description	Amount	Total
<b>DD3688.2</b>	<b>27/07/2017</b>	<b>PERSONAL SUPERFUND</b>	<b>Superannuation contributions</b>		<b>\$ 1,256.25</b>
DEDUCTION	26/07/2017	PERSONAL SUPERFUND	Payroll deductions	35.25	
DEDUCTION	26/07/2017	PERSONAL SUPERFUND	Payroll deductions	480.77	
SUPER	26/07/2017	PERSONAL SUPERFUND	Payroll deductions	740.23	
<b>DD3688.3</b>	<b>27/07/2017</b>	<b>Australian Super Pension</b>	<b>Superannuation contributions</b>		<b>\$ 290.50</b>
SUPER	26/07/2017	Australian Super Pension	Payroll deductions	290.50	
<b>DD3688.4</b>	<b>27/07/2017</b>	<b>Prime Super</b>	<b>Superannuation contributions</b>		<b>\$ 190.00</b>
SUPER	26/07/2017	Prime Super	Payroll deductions	190.00	
<b>DD3688.5</b>	<b>27/07/2017</b>	<b>Bendigo Smartstart Super</b>	<b>Superannuation contributions</b>		<b>\$ 15.96</b>
SUPER	26/07/2017	Bendigo Smartstart Super	Payroll deductions	15.96	
<b>DD3688.6</b>	<b>27/07/2017</b>	<b>TASPLAN SUPERANNUATION</b>	<b>Superannuation contributions</b>		<b>\$ 243.96</b>
SUPER	26/07/2017	TASPLAN SUPERANNUATION	Payroll deductions	243.96	
					<b>\$ 94,087.63</b>

Muni Eftpos	\$	194,416.65
Muni Cheque	\$	41,278.35
Muni Direct Debit	\$	94,087.63
<b>Muni TOTAL</b>	<b>\$</b>	<b>329,782.63</b>


TRUST EFTPOS					
Eftpos	Date	Name	Description	Amount	Total
EFT2560	17/07/2017	HARRIET BOGDA	REFUND OF GYM CARD BOND		\$ 20.00
T225	17/07/2017	HARRIET BOGDA	REFUND OF GYM CARD BOND	20.00	
					<b>\$ 20.00</b>

TRUST CHEQUE					
Cheque	Date	Name	Description	Amount	Total
323	17/07/2017	Allan Tilbrook	REFUND OF PET BOND		\$ 100.00
T48	17/07/2017	Allan Tilbrook	REFUND OF PET BOND	100.00	
324	17/07/2017	MICHAEL NEEDHAM	REFUND OF GYM CARD BOND		\$ 20.00
T64	17/07/2017	MICHAEL NEEDHAM	REFUND OF GYM CARD BOND	20.00	
					<b>\$ 120.00</b>

TRUST DIRECT DEBIT					
Direct Debit	Date	Name	Description	Amount	Total
DD3691.1	03/07/2017	Department of Transport	REFUND OF LICENSING		\$ 2,265.80
T61	03/07/2017	Department of Transport	REFUND OF LICENSING	2265.80	
DD3693.1	04/07/2017	Department of Transport	REFUND OF LICENSING		\$ 749.20
T61	04/07/2017	Department of Transport	REFUND OF LICENSING	749.20	
DD3695.1	05/07/2017	Department of Transport	REFUND OF LICENSING		\$ 684.80
T61	05/07/2017	Department of Transport	REFUND OF LICENSING	684.80	
DD3697.1	06/07/2017	Department of Transport	REFUND OF LICENSING		\$ 762.05
T61	06/07/2017	Department of Transport	REFUND OF LICENSING	762.05	
DD3699.1	07/07/2017	Department of Transport	REFUND OF LICENSING		\$ 35.80
T61	07/07/2017	Department of Transport	REFUND OF LICENSING	35.80	
DD3701.1	10/07/2017	Department of Transport	REFUND OF LICENSING		\$ 21.20
T61	10/07/2017	Department of Transport	REFUND OF LICENSING	21.20	
DD3703.1	11/07/2017	Department of Transport	REFUND OF LICENSING		\$ 1,620.75
T61	11/07/2017	Department of Transport	REFUND OF LICENSING	1620.75	
DD3705.1	12/07/2017	Department of Transport	REFUND OF LICENSING		\$ 812.65
T61	12/07/2017	Department of Transport	REFUND OF LICENSING	812.65	
DD3707.1	13/07/2017	Department of Transport	REFUND OF LICENSING		\$ 159.20
T61	13/07/2017	Department of Transport	REFUND OF LICENSING	159.20	
DD3709.1	14/07/2017	Department of Transport	REFUND OF LICENSING		\$ 425.85
T61	14/07/2017	Department of Transport	REFUND OF LICENSING	425.85	
DD3711.1	17/07/2017	Department of Transport	REFUND OF LICENSING		\$ 2,244.15
T61	17/07/2017	Department of Transport	REFUND OF LICENSING	2244.15	
DD3713.1	18/07/2017	Department of Transport	REFUND OF LICENSING		\$ 960.75
T61	18/07/2017	Department of Transport	REFUND OF LICENSING	960.75	
DD3715.1	19/07/2017	Department of Transport	REFUND OF LICENSING		\$ 3,522.95
T61	19/07/2017	Department of Transport	REFUND OF LICENSING	3522.95	

TRUST DIRECT DEBIT					
Direct Debit	Date	Name	Description	Amount	Total
<b>DD3717.1</b>	<b>20/07/2017</b>	<b>Department of Transport</b>	<b>REFUND OF LICENSING</b>		<b>\$ 223.50</b>
T61	20/07/2017	Department of Transport	REFUND OF LICENSING	223.50	
<b>DD3720.1</b>	<b>21/07/2017</b>	<b>Department of Transport</b>	<b>REFUND OF LICENSING</b>		<b>\$ 1,844.20</b>
T61	21/07/2017	Department of Transport	REFUND OF LICENSING	1844.20	
<b>DD3722.1</b>	<b>25/07/2017</b>	<b>Department of Transport</b>	<b>REFUND OF LICENSING</b>		<b>\$ 2,466.75</b>
T61	25/07/2017	Department of Transport	REFUND OF LICENSING	2466.75	
<b>DD3724.1</b>	<b>27/07/2017</b>	<b>Department of Transport</b>	<b>REFUND OF LICENSING</b>		<b>\$ 978.30</b>
T61	27/07/2017	Department of Transport	REFUND OF LICENSING	978.30	
<b>DD3727.1</b>	<b>28/07/2017</b>	<b>Department of Transport</b>	<b>REFUND OF LICENSING</b>		<b>\$ 2,865.80</b>
T61	28/07/2017	Department of Transport	REFUND OF LICENSING	2865.80	
<b>DD3729.1</b>	<b>31/07/2017</b>	<b>Department of Transport</b>	<b>REFUND OF LICENSING</b>		<b>\$ 2,579.00</b>
T61	31/07/2017	Department of Transport	REFUND OF LICENSING	2579.00	
<b>DD3735.1</b>	<b>28/07/2017</b>	<b>Department of Transport</b>	<b>REFUND OF LICENSING ACCIDENTALLY RECEIPTED INTO INCORRECT TRUST</b>		<b>\$ 42.50</b>
T167	28/07/2017	Department of Transport	REFUND OF LICENSING ACCIDENTALLY RECEIPTED INTO INCORRECT TRUST	42.50	
					<b>\$ 25,265.20</b>

Trust Eftpos	\$	20.00
Trust Cheque	\$	120.00
Trust Direct Debit	\$	25,265.20
<b>Trust TOTAL</b>	<b>\$</b>	<b>25,405.20</b>

009669  
  
 SHIRE OF MUKINBUDIN  
 PO BOX 67  
 MUKINBUDIN WA 6479

**Your details at a glance**

**BSB number** 633-000  
**Account number** 693723967  
 Customer number 11762408/M201  
 Account title SHIRE OF MUKINBUDIN SHIRE OF MUKINBUDIN

**Account summary**

Statement period 30 Jun 2017 - 30 Jul 2017  
 Statement number 102  
 Opening balance on 30 Jun 2017 \$906.46  
 Payments & credits \$909.32  
 Withdrawals & debits \$1,213.98  
 Interest charges & fees \$4.00  
**Closing Balance on 30 Jul 2017** \$1,215.12

**Account details**

Credit limit \$5,000.00  
 Available credit \$3,784.88  
 Annual purchase rate 13.990%  
 Annual cash advance rate 13.990%

**Payment details**

Minimum payment required \$36.45  
**Payment due** 13 Aug 2017

**Any questions?**

Contact Tara Chambers at 29 Shadbolt St, Mukinbudin 6479 on **08 9047 1377**, or call **1300 BENDIGO** (1300 236 344).

**Your opinion matters.**

Join our MiVoice community today.  
[www.mivoice.com.au](http://www.mivoice.com.au)



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**Bendigo Business Credit Card**

**Minimum Payment Warning.** If you make only the minimum payment each month, you will pay more interest and it will take you longer to pay off your balance.

If you make no additional charges using this card and each month you pay the minimum payment	You will pay off the Closing Balance shown on this statement in about <b>9 years and 5 months</b>	And you will pay an estimated total of interest charges of <b>\$651.83</b>
If you make no additional charges using this card and each month you pay <b>\$58.33</b>	You will pay off the Closing Balance shown on this statement in about <b>2 years</b>	And you will pay an estimated total of interest charges of <b>\$184.80, a saving of \$467.03</b>

**Having trouble making payments?**


If you are having trouble making credit card repayments, please contact our Mortgage Help Centre on 1300 652 146.

**Bendigo Business Credit Card**


Date	Transaction	Withdrawals	Payments	Balance
<b>Opening balance</b>				<b>\$906.46</b>
29 Jun 17	CREDIT INTEREST REFUND		0.01	906.45
29 Jun 17	CREDIT INTEREST REFUND		2.85	903.60
30 Jun 17	PAYPAL *ERGOIST, 402 9357733 AUS RETAIL PURCHASE 28/06 CARD NUMBER 552638XXXXXXXX149 1	349.00		1,252.60
30 Jun 17	INTEREST ADJUSTMENT		0.01	1,252.59
30 Jun 17	INTEREST ADJUSTMENT		2.45	1,250.14
30 Jun 17	INTEREST ADJUSTMENT		-0.01	1,250.15
30 Jun 17	INTEREST ADJUSTMENT		-2.45	1,252.60
13 Jul 17	PERIODIC TFR 00117624081201 00000000000		906.46	346.14
13 Jul 17	Shire of Mukinbudin, Mukinbudin AUS RETAIL PURCHASE 12/07 CARD NUMBER 552638XXXXXXXX149 1	25.70		371.84
13 Jul 17	Shire of Mukinbudin, Mukinbudin AUS RETAIL PURCHASE 12/07 CARD NUMBER 552638XXXXXXXX149 1	16.90		388.74
13 Jul 17	Shire of Mukinbudin, Mukinbudin AUS RETAIL PURCHASE 12/07 CARD NUMBER 552638XXXXXXXX149 1	770.05		1,158.79
18 Jul 17	SUPER CHEAP AUTO, O' CONNOR AUS RETAIL PURCHASE 16/07 CARD NUMBER 552638XXXXXXXX149 1	26.63		1,185.42

[www.bendigobank.com.au](http://www.bendigobank.com.au)


Date Paid \_\_\_ / \_\_\_ / \_\_\_ Amount \$ \_\_\_\_\_

**Bendigo Business Credit Card - Payment options**


**Pay in person:** Visit any **Bendigo Bank** branch to make your payment.




**Internet banking:** Pay your credit card using ebanking 24 hours a day, 7 days a week.  
[www.bendigobank.com.au](http://www.bendigobank.com.au)



Register for Internet or Phone Banking call **1300 BENDIGO** (1300 236 344). This service enables you to make payments conveniently between your Bendigo Bank accounts 24/7.



**Pay by post:** Mail this slip with your cheque to -  
**PO Box 480  
Bendigo VIC 3552.**  
If paying by cheque please complete the details below.



**Bill code: 342949**  
**Ref: 693723967**

**Bank@Post™** Pay at any Post Office by Agency Banking **Bank@Post^** using your credit card.


**Bendigo Business Credit Card**

<b>BSB number</b>	633-000
<b>Account number</b>	693723967
Customer name	SHIRE OF MUKINBUDIN
Minimum payment required	\$36.45
Closing Balance on 30 Jul 2017	\$1,215.12
<b>Payment due</b>	13 Aug 2017

Date	Payment amount
<input type="text"/>	<input type="text"/>

Drawer	Chq No	BSB	Account No	\$	¢
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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**Bendigo Business Credit Card** *(continued)*

<b>Date</b>	<b>Transaction</b>	<b>Withdrawals</b>	<b>Payments</b>	<b>Balance</b>
28 Jul 17	Shire of Mukinbudin, Mukinbudin AUS RETAIL PURCHASE 25/07 CARD NUMBER 552638XXXXXXXX149 1	25.70		1,211.12
29 Jul 17	CARD FEE 1 @ \$4.00	4.00		1,215.12
<b>Transaction totals / Closing balance</b>		<b>\$1,217.98</b>	<b>\$909.32</b>	<b>\$1,215.12</b>

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED  
FOR YOUR ACCOUNT.

Bendigo Bank suggests you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions are to be promptly reported to your branch. It is important that you notify Bendigo Bank of any disputed transactions as soon as possible as Bendigo Bank's ability to investigate disputed transactions and to subsequently process a chargeback in your favour is restricted by the time limits imposed under the operating rules of the applicable credit card scheme. If you wish to obtain further information about this product (including your chargeback rights) or you have a question or concern about your account or its operation please contact your local Bendigo Bank Branch (details supplied on the front of the statement).



009669  
  
 SHIRE OF MUKINBUDIN  
 PO BOX 67  
 MUKINBUDIN WA 6479

**Card summary**

**Account number** 693723967  
**Card number** 552638XXXXXX149  
**Customer number** 11762408/M201  
 Statement period 30/06/2017 to 30/07/2017  
 Statement number 102 (page 4 of 4)

**Any questions?**

Contact Tara Chambers at 29 Shadbolt St, Mukinbudin 6479 on **08 9047 1377**, or call **1300 BENDIGO** (1300 236 344).

**Bendigo Business Credit Card** *(continued)*

Date	Transaction	Withdrawals	Payments
30 Jun 17	PAYPAL *ERGOIST, 402 9357733 AUS	349.00	
13 Jul 17	Shire of Mukinbudin, Mukinbudin AUS	25.70	
13 Jul 17	Shire of Mukinbudin, Mukinbudin AUS	16.90	
13 Jul 17	Shire of Mukinbudin, Mukinbudin AUS	770.05	
18 Jul 17	SUPER CHEAP AUTO, O' CONNOR AUS	26.63	
28 Jul 17	Shire of Mukinbudin, Mukinbudin AUS	25.70	
<b>TOTALS</b>		<b>\$1,213.98</b>	<b>\$0.00</b>

Bendigo Bank suggests you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions are to be promptly reported to your branch. It is important that you notify Bendigo Bank of any disputed transactions as soon as possible as Bendigo Bank's ability to investigate disputed transactions and to subsequently process a chargeback in your favour is restricted by the time limits imposed under the operating rules of the applicable credit card scheme. If you wish to obtain further information about this product (including your chargeback rights) or you have a question or concern about your account or its operation please contact your local Bendigo Bank Branch (details supplied on the front of the statement).

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<b>7.4.2 Proposed Schedule of Fees &amp; Charges 2017/18</b>	
Location:	Mukinbudin
File Ref:	ADM 016
Applicant:	Dirk Sellenger – Chief Executive Officer
Date:	10 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger – Chief Executive Officer Ed Nind – Acting Manager of Finance
Author:	Jenny Heaney, Senior Finance Officer
Voting Requirements:	Absolute Majority
Documents Attached:	Proposed Fees & Charges 2017/18
Documents Tabled:	Nil

### **Summary**

To present Council with the proposed Fees & Charges for 2017/18 for approval.

### **Background Information**

The 2017/18 Schedule of Fees and Charges have been reviewed and prepared by the Administration to include, but not limited to, the following changes:

- Increase in various photocopying and administration charges.
- Increase in approximately 70% of housing rental charges.
- 3% increase in Avon Waste Collection Charges.
- Update of Statutory Health & Building Fees & Charges.
- Increase of Cemetery Burial Charges.
- Significant increase of Pensioner Season Ticket Charge for Swimming Pool.
- Decrease of some Events Kit Hire Charges.
- Increase to Caravan Park Cabin Fees to a more comparable amount.
- Review and Update of Plant and Material Charges.

### **Officer Comment**

Each year Council is required to review the Annual fees and charges which are incorporated into the Annual Budget Document. Fees and Charges for a small Wheatbelt Shire such as Mukinbudin represent a very small portion of income on a percentage basis of the total annual income. In a lot of cases, budgeted income amounts for 2017/2018 have remained the same as 2016/17, meaning any increases in additional revenue will have a minimal impact.

### **Strategic & Social Implications**

It is essential that all aspects are considered when Council sets the fees and charges. These include the demographic of the community, the ability to pay and the level and standard of service we as a Shire are able to provide to our community.

**Consultation**

Neighbouring Shire CEO's  
 Jenny Heaney – Senior Finance Officer  
 Nola Comerford-Smith – Community Development Officer  
 Cr Gary Shadbolt – Shire President

**Statutory Environment**

*Local Government Act 1995,*  
*Local Government (Financial Management) Regulations 1996*

**Policy Implications**

Nil

**Financial Implications**

Levels of income from Fees and Charges to be raised.

Cr Poultney left the meeting at 2.03pm and returned at 2.15pm

**OFFICER RECOMMENDATION**

**That Council formally adopts the Proposed Schedule of Fees and Charges for 2017/18, as presented and incorporate this document with the 2017/18 Budget as required.**

**COUNCIL DECISION**

**Council Decision Number – 11 08 17**

**Moved: Cr O'Neil**

**Seconded: Cr Ventris**

**That Council formally adopts the Proposed Schedule of Fees and Charges for 2017/18, as presented and incorporate this document with the 2017/18 Budget as required, with the only amendment being a reduction to recommended rental increase at 5 Cruickshank Street, Mukinbudin from \$190 to \$180 per week.**

**Carried: 9 / 0**

**Reason Council Decision differs from Officer Recommendation**

Council believes that the proposed rental of \$190.00 per week for 5 Cruickshank Street is excessive when compared to other similar properties within the Mukinbudin Townsite.

## Schedule of Fees & Charges 2017/2018

SERVICE	GST RATE	2017/18			2016/17	VARIANCE
		NET	TAX	TOTAL	TOTAL	
<b>Administration</b>						
<u>Photocopying - Black &amp; White</u>						
Single Sided A4	10%	\$1.82	\$0.18	\$2.00	\$ 0.40	\$1.60
Double Sided A4	10%	\$1.82	\$0.18	\$2.00	\$ 0.50	\$1.51
Single Sided A3	10%	\$1.82	\$0.18	\$2.00	\$ 0.50	\$1.51
Double Sided A3	10%	\$1.82	\$0.18	\$2.00	\$ 0.55	\$1.45
Bulk A4 >150 copies	10%	\$0.45	\$0.05	\$0.50	\$ 0.25	\$0.25
Bulk A3 > 150 copies	10%	\$0.64	\$0.06	\$0.70	\$ 0.25	\$0.45
<u>Photocopying - Colour</u>						
Single Sided A4	10%	\$1.82	\$0.18	\$2.00	\$ 1.10	\$0.90
Double Sided A4	10%	\$2.73	\$0.27	\$3.00	\$ 1.70	\$1.30
Single Sided A3	10%	\$2.27	\$0.23	\$2.50	\$ 2.25	\$0.25
Double Sided A3	10%	\$3.18	\$0.32	\$3.50	\$ 3.40	\$0.10
Binding (inc. plastic cover)	10%	\$5.00	\$0.50	\$5.50	\$ 5.50	\$0.00
Agenda Fee - Printed and Bound	10%	\$27.27	\$2.73	\$30.00	\$ 7.70	\$22.30
District Club Accounting Stock servies	10%	\$2,000.00	\$200.00	\$2,200.00	\$ 2,200.00	\$0.00
Map Sales	10%	\$13.64	\$1.36	\$15.00	\$ 14.30	\$0.70
Electoral Rolls	10%	\$25.00	\$2.50	\$27.50	\$ 27.50	\$0.00
Rates Enquiry (order & requisitions)	10%	\$59.09	\$5.91	\$65.00	\$ 65.00	\$0.00
Rates Instalment Fee - per instalment notice after the first instalment		\$13.64	\$1.36	\$15.00	\$ 15.00	\$0.00
Interest on Instalment Plan				5.50%	5.50%	\$0.00
Interest on Unpaid Rates				11%	11.00%	\$0.00
Surcharge for Using Credit Card on Eftpos Machine				1.33%	1.33%	\$0.00
Mukinbudin Number Plates (DOT set fee)	10%	\$181.82	\$18.18	\$200.00	\$ 200.00	\$0.00
Mukinbudin Number Plates (retained by Shire)	10%	\$45.45	\$4.55	\$50.00	\$ 50.00	\$0.00
RAMS Number Plates (DOT set Fee)	10%	\$181.82	\$18.18	\$200.00	\$ 200.00	\$0.00
RAMS Number Plates (Payable to the footy club)	10%	\$45.45	\$4.55	\$50.00	\$ 50.00	\$0.00
Key Bonds Placed into Trust				\$50.00	\$ 50.00	\$0.00
PA System Hire - per day (old)	10%	\$30.00	\$3.00	\$33.00	\$ 33.00	\$0.00
PA System Hire - per day (new)	10%	\$54.55	\$5.45	\$60.00	\$ 55.00	\$5.00
Shire Chambers Hire - per day (State and Federal Elections)	10%	\$300.00	\$30.00	\$330.00	\$ 330.00	\$0.00
Electronic scanning & email (per scan/email)	10%	\$2.27	\$0.23	\$2.50	\$ 2.00	\$0.50
<u>Facsimiles</u>						
Local (outgoing per page)	10%	\$3.18	\$0.32	\$3.50	\$ 3.50	\$0.00
International (outgoing per page)	10%	\$7.27	\$0.73	\$8.00	\$ 5.75	\$2.25
All incoming (per page)	10%	\$1.82	\$0.18	\$2.00	\$ 1.10	\$0.90
<b>Law, Order &amp; Safety</b>						
<u>Dog Control (Set by Dog Act and Regs)</u>						
Unsterilised Dog or bitch (1 year)		\$50.00	\$0.00	\$50.00	\$ 50.00	\$0.00
Unsterilised Dogs owned by pensioners (1 year)		\$25.00	1/2 of fee payable	\$25.00	\$ 25.00	\$0.00
Unsterilised Dog or bitch (3 years)		\$120.00	\$0.00	\$120.00	\$ 120.00	\$0.00
Unsterilised Dog or bitch owned by pensioners (3 years)		\$60.00	1/2 of fee payable	\$60.00	\$ 60.00	\$0.00
Unsterilised Dog or bitch (Lifetime)		\$250.00	\$0.00	\$250.00	\$ 250.00	\$0.00
Unsterilised Dog or bitch owned by a pensioner (Lifetime)		\$125.00	1/2 of fee payable	\$125.00	\$ 125.00	\$0.00
Sterilised Dog or bitch (1 year)		\$20.00	\$0.00	\$20.00	\$ 20.00	\$0.00
Sterilised Dog or bitch owned by pensioners (1 year)		\$10.00	1/2 of fee payable	\$10.00	\$ 10.00	\$0.00
Sterilised Dog or bitch (3 years)		\$42.50	\$0.00	\$42.50	\$ 42.50	\$0.00
Sterilised Dog or bitch owned by pensioners (3 years)		\$21.25	1/2 of fee payable	\$21.25	\$ 21.25	\$0.00
Sterilised Dog or bitch (Lifetime)		\$100.00	\$0.00	\$100.00	\$ 100.00	\$0.00
Sterilised Dog or bitch owned by a pensioner (Lifetime)		\$50.00	1/2 of fee payable	\$50.00	\$ 50.00	\$0.00
Rego Dog kept in approved kennel establishment		\$200.00	per establishment	\$200.00	\$ 200.00	\$0.00
Dogs used for droving or tending stock Dog Act 1976 Clause 15 (5)			1/4 of fee otherwise payable			
Registration after 31 May in any year for that registration year			50% of fee otherwise payable			\$0.00
Surrender of a Dog	10%	\$40.00	\$4.00	\$44.00	\$ 44.00	\$0.00
Impound Fee	10%	\$48.18	\$4.82	\$53.00	\$ 53.00	\$0.00
Release Fee	10%	\$29.10	\$2.90	\$32.00	\$ 32.00	\$0.00
Sustenance Fee (per day)	10%	\$10.00	\$1.00	\$11.00	\$ 11.00	\$0.00
Hire of Cat Trap (per day)	10%	\$2.00	\$0.20	\$2.20	\$ 2.20	\$0.00
Hire of Cat Trap (Deposit)		\$50.00	\$0.00	\$50.00	\$ 50.00	\$0.00
Fines			as per regulations		same	
<u>Cat Control (Set by Cat Act)</u>						
Registration of Cat (1 Year)		\$20.00	\$0.00	\$20.00	\$ 20.00	\$0.00
Registration of Cat owned by pensioner (1 Year)						
Registration of Cat (3 Years)		\$42.50	\$0.00	\$42.50	\$ 42.50	\$0.00
Registration of Cat owned by pensioner (3 Years)		\$21.25	\$0.00	\$21.25	\$ 21.25	\$0.00
Registration of Cat (Lifetime)		\$100.00	\$0.00	\$100.00	\$ 100.00	\$0.00
Registration of Cat owned by pensioner (Lifetime)		\$50.00	\$0.00	\$50.00	\$ 50.00	\$0.00
Registration after 31 May in any year for that registration year			50% of fee otherwise payable			\$0.00
Annual application for approval or renewal of approval to breed cats (per cat)		\$100.00	\$0.00	\$100.00	\$ 100.00	\$0.00
Fines			as per regulations		same	
<b>Housing</b>						
<u>Staff &amp; Community Housing</u>						
5 Cruickshank Rd	Community Housing	\$190.00		\$190.00	Per week \$ 160.00	\$30.00
11 Cruickshank Rd	Community Housing	\$290.00		\$290.00	Per week \$ 375.00	-\$85.00
1 Salmon Gum Alley	Community Housing	\$260.00		\$260.00	Per week \$ 260.00	\$0.00
Lot 208 HN 6 Salmon Gum Alley	Community Housing	\$375.00		\$375.00	Per week \$ 375.00	\$0.00
8 Lansdell St Markham	Staff Housing	\$90.00		\$90.00	Per week \$ 80.00	\$10.00
51 Maddock St		\$0.00		\$0.00	Per week \$ -	\$0.00
25A Calder St	Staff Housing	\$130.00		\$130.00	Per week \$ 110.00	\$20.00
25B Calder St	Community Housing	\$130.00		\$130.00	Per week \$ 80.00	\$50.00
Caravan Park Long term Rental	Staff Housing	\$100.00		\$100.00	Per week \$ 80.00	\$20.00
25 Cruickshank Rd	Staff Housing	\$100.00		\$100.00	Per week \$ 100.00	\$0.00

SERVICE	GST RATE	2017/18			2016/17	VARIANCE
		NET	TAX	TOTAL	TOTAL	
<u>Aged Units (JV Units set by Dept of Housing with the Shire of Case by Case basis below figures are indicative)</u>						
				Per week	Per week	
Units 1 & 2 Maddock St (2 bed)		\$70.00		\$70.00	\$ 60.00	\$10.00
Unit 3 Maddock St (1 Bed)		\$70.00		\$70.00	\$ 60.00	\$10.00
Unit 4 Maddock St (1 Bed)		\$70.00		\$70.00	\$ 60.00	\$10.00
Unit 5 Maddock St (1 Bed)		\$70.00		\$70.00	\$ 60.00	\$10.00
Unit 6 Maddock St (1 Bed)		\$70.00		\$70.00	\$ 60.00	\$10.00
Unit 7 Maddock St (1 Bed)		\$70.00		\$70.00	\$ 60.00	\$10.00
Unit 8 Maddock St (1 Bed)		\$70.00		\$70.00	\$ 60.00	\$10.00
Unit 9 Maddock St (2 bed)		\$70.00		\$70.00	\$ 60.00	\$10.00
Unit 10 Ferguson St (2 Bed)		\$70.00		\$70.00	\$ 60.00	\$10.00
<u>Shire Independent Living Units</u>						
Unit 11 Ferguson St (2 Bed)		\$100.00		\$100.00	\$ 100.00	\$0.00
Unit 12 Maddock St (2 Bed)		\$100.00		\$100.00		\$100.00
<u>JV Units (JV Units set by Dept of Housing with the Shire of Case by Case basis below figures are indicative)</u>						
				Per week	Per week	
Unit 1/42 Cruickshank Rd (1 Bed)		90.00		90.00	\$ 90.00	\$0.00
Unit 2/42 Cruickshank Rd (1 Bed)		90.00		90.00	\$ 90.00	\$0.00
Unit 3/42 Cruickshank Rd (2 Bed) Staff Housing		90.00		90.00	\$ 80.00	\$10.00
Unit 4/42 Cruickshank Rd (2 Bed) Staff Housing		90.00		90.00	\$ 80.00	\$10.00
<u>JV Family Houses (JV Units set by Dept of Housing with the Shire of Case by Case basis below figures are indicative)</u>						
12 White St		85.00		85.00	\$ 85.00	\$0.00
6 Lansdell St (Low Income) Staff Housing		90.00		90.00	\$ 80.00	\$10.00
<u>Other</u>						
Caravan Park Long term Rental Ventris per week	10%	\$59.09	\$5.91	\$65.00	\$ 65.00	\$0.00
<b>Community Amenities</b>						
<u>Sanitation Charges</u>						
Domestic Avon Refuse Collection (year) Weekly collection		\$165.00	\$0.00	\$165.00	\$ 160.00	\$5.00
Domestic Avon Recycling Collection (year) F/N collection		\$140.00	\$0.00	\$140.00	\$ 135.00	\$5.00
Commercial Avon Refuse Collection (year) Weekly collection		\$165.00	\$0.00	\$165.00	\$ 160.00	\$5.00
Commercial Avon Recycling Collection (year) F/N collection		\$130.00	\$0.00	\$140.00	\$ 135.00	\$5.00
NB: No Pensioner discounts						\$0.00
<u>McGregor Road Landfill Site waste disposal charges</u>						
(i) Domestic Waste from the Shire of Mukinbudin Residents Cars, Utilities, Vans and Trailers (not exceeding 2.4m x 1.2m x 1.0 m) Tip pass must be produced by any person entitled to the pass	10%	Nil	Nil	Nil	Nil	
No Charge (Maximum 10 disposals per year plus unlimited clean green waste disposals) No Pass-Pay As Indicated Below						
(ii) Domestic Waste from Outside of the Shire of Mukinbudin or Volumes of Domestic Waste Exceeding 2.4m x 1.2m 1.0m \$55.00 per m 3 \$28.00 Min Charge	10%	\$50.00	\$5.00	\$55.00	\$ 55.00	\$0.00
(iii) Commercial industrial Waste \$55.00 per m 3 \$28.00 Min Charge	10%	\$50.00	\$5.00	\$55.00	\$ 55.00	\$0.00
(iv) Environmental Protection Landfill Levy (Mandatory fee applies to all waste received from the metropolitan areas unless exempted under the Environmental Protection Amendment Regulations 2006)	10%	Levy = (Weight X 92%) X \$28 per tonne (\$30.80 inc GST)				
New Fee effective 01 January 2015 #Fees are set under the Environmental Protection Regulations 1987						
(v) Unadulterated Building Rubble (includes brick, concrete, rock, soil, greenwaste) (At the discretion of the gate house attendant)	10%	\$26.00 per m3 \$16.00 Min Charge				
(vi) Unadulterated Building Rubble (includes brick, concrete, rock, soil, greenwaste) (Subject to weighbridge certificate being provided)	10%	\$29.00 per tonne				
(vii) Asbestos (includes digging hole and burial, rounded up to full m3 )	10%	\$55.00 per m3				
(viii) Disposal of Animals	10%					
-Small (cat or dog)	10%	\$7.27	\$0.73	\$8.00	\$ 8.00	\$0.00
-Medium (pig, sheep, alpaca, calf, foal, ostrich, emu)	10%	\$13.64	\$1.36	\$15.00	\$ 15.00	\$0.00
-Large (cow or horse)	10%	\$22.73	\$2.27	\$25.00	\$ 25.00	\$0.00
(ix) Disposal of Car Bodies	10%	No Charge	No Charge	No Charge	No Charge	
(xi) Waste Oil	10%					\$0.00
-Motor Oil >30 Litres Per Litre	10%	\$0.23	\$0.02	\$0.25	\$ 0.25	\$0.00
(xii) Special Burials (including fiber glass insulation, abbatior, clinical and any other waste) \$30.00 Min Charge per m3	10%	\$50.00	\$5.00	\$55.00	\$ 55.00	\$0.00
(xiii) Commercial/Industrial Waste (Subject to weighbridge certificate being provided) Per Tonne \$28.00 Min Charge	10%	\$50.00	\$5.00	\$55.00	\$ 55.00	\$0.00
(xiv) Commercial Recycling Drop-Off per m3 \$16.00 min charge	10%	\$54.55	\$5.45	\$60.00	\$ 60.00	\$0.00
<b>Health/ Building / Town Planning</b>						
Smoke alarms Part 8 Div 3 Reg 61 (3)(b)			maximum	179.40	\$ 176.30	\$3.10
Planning, BRB and Health Fees effective 1 July 2014						
Building Construction Industry Training Levy		0.2% x value of work OVER the value of \$20,000				

SERVICE	GST RATE	2017/18			2016/17	VARIANCE
		NET	TAX	TOTAL	TOTAL	
<b>Building Fees - Building Regulations 2012</b>						
(i) Residential Class 1 & 10		0.19% x value of work (incl GST) minimum \$97.70			\$ 96.00	\$1.70
(ii) Non Residential Class 10 farm storage shed		0.19% x value of work (incl GST) minimum \$97.70			\$ 96.00	\$1.70
(iii) Commercial Class 2 & 9		0.09% x value of work (incl GST) minimum \$97.70			\$ 96.00	\$1.70
(iv) Application to extend duration of building permit				\$97.70	\$ 96.00	\$1.70
(v) Amended Plans - <i>Minor</i>				\$97.70	\$ 96.00	\$1.70
<b>Building Services Levy (BSL) - value &lt; \$45,000</b>				\$61.65	\$ 61.65	\$0.00
<b>Building Services Levy (BSL) - value &gt; \$45,000</b>		0.137% x Value of work				
<b>Building Construction Industry Training Levy</b>		0.2% x value of work OVER the value of \$20,000				
<b>Building Permit Application <i>Uncertified</i></b>						
(i) Residential Class 1 & 10 (sheds, pools, mast and the like)		0.32% x value of work (inc GST) minimum \$97.70			\$ 96.00	\$1.70
(ii) Non Residential Class 10 farm storage shed		0.32% x value of work (inc GST) minimum \$97.70			\$ 96.00	\$1.70
(iii) Application to extend duration of building permit				\$97.70	\$ 96.00	\$1.70
(iv) Amended Plans - <i>Minor</i>				\$97.70	\$ 96.00	\$1.70
<b>Building Services Levy (BSL) - Value &lt; \$45,000</b>				\$61.65	\$ 61.65	\$0.00
<b>Building Services Levy (BSL) - Value &gt; \$45,000</b>		0.137% x Value of work				
<b>Demolition Permit Application</b>						
C (i) Class 1 & 10		\$97.70 per building > 40m2			\$ 96.00	\$1.70
(ii) Class 2 & 9		\$97.70 per storey			\$ 96.00	\$1.70
(iii) Application to extend duration of demolition permit				\$97.70	\$ 96.00	\$1.70
<b>Building Services Levy (BSL) - value &lt; \$45,000</b>				\$61.65	\$ 61.65	\$0.00
<b>Building Services Levy (BSL) - value &gt; \$45,000</b>		0.137% x Value of work				
<b>Building Approval Certificate Application</b>						
(i) Unauthorised building work		0.38% x value of work minimum of \$97.70			\$ 96.00	\$1.70
(ii) No unauthorised building work				\$97.70	\$ 96.00	\$1.70
(iii) Strata Scheme Registration, Plan of subdivision Class 1 & 10		\$10.80 for each strata unit but not less than \$107.70			\$10.60 for each, but not less than \$105.80	
(iv) Extension of time permit is valid				\$97.70	\$ 96.00	\$1.70
<b>Building Services Levy (BSL)</b>				\$61.65	\$ 61.65	\$0.00
(v) Approved building work section 47, 49, 50, 52 <\$45,000				\$61.65	\$ 61.65	\$0.00
(vi) Approved building work section 47, 49, 50, 52 >\$45,000				\$61.65	\$ 61.65	\$0.00
(vii) Unauthorised building work section 51 , \$45,000				\$123.30	\$ 123.30	\$0.00
(viii) Unauthorised building work section 51 >\$45,000		0.274% of value work			0.274% of value work	
Applications for occupancy permits, building approval certificates						
1 Application for an occupancy permit for a completed building				\$97.70	\$ 96.00	\$1.70
2 Application for a temporary occupancy permit for an incomplete building				\$97.70	\$ 96.00	\$1.70
3 Application for modification of an occupancy permit for additional use of a building on a temporary basis				\$97.70	\$ 96.00	\$1.70
4 Application for a replacement occupancy permit for a permanent change of the building's use, classification				\$97.70	\$ 96.00	\$1.70
5 Application for an occupancy - permit of building approval						
certificate for registration of strata scheme, plan of re-subdivision					\$10.60 for each, but not less than \$105.80	
6 Application for an occupancy permit for a building in respect of which unauthorised work as been done <i>Estimated value including GST</i>		0.18% but not less than \$97.70			0.18% but not less than \$96	
7 Application for a building approval certificate for a building in respect of which unauthorised work has been done <i>Estimated value including GST</i>		0.38% but not less than \$97.70			0.18% but not less than \$96	
8 Application to replace an occupancy for an existing building				\$97.70	\$ 96.00	\$1.70
<b>Planning and Health Fees effective 1 July 2014</b>						
<b>Division 3 - Other Applications</b>						
1. Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)				\$2,160.15	\$ 2,123.00	\$37.15
<b>Other fees and charges</b>						
Building inspection service fees per hour				\$120 plus \$0.91 per kilometre staff time travelled	\$45 plus \$0.91 per km travel	
NB: Whole of Mukinbudin district exempt from requirements for permit for Class 10 building or incidental structure. However building permits required for other than class 10 or incidental structures.						
<b>Sewerage</b>						
Health Act 1911; Health (Treatment of Sewerage and Disposal of Effluent and liquid Waste) Regulations 1979 (Regs 4 & 4A)						
Local Government Application Fee (paid to local government)		\$118.00	\$0.00	\$118.00	\$ 118.00	\$0.00
<b>AND (when EDPH approval is required)</b>						
Health Department of WA Application Fee						
(a) With a Local Government Report		\$35.00	\$0.00	\$56.00	\$ 35.00	\$21.00
(b) Without a Local Government Report		\$118.00	\$0.00	\$110.00	\$ 118.00	-\$8.00
Local Government Report Fee (set by local government)		\$118.00	\$0.00	\$118.00	\$ 118.00	\$0.00
Fee for the Grant of a Permit to Use an Apparatus (when application is approved) (including all inspections)		\$118.00	\$0.00	\$118.00	\$ 118.00	\$0.00
<b>Swimming Pool Inspection - 53(2) of the Building Regulations 2012</b>						
4 yearly pool fence inspection		\$55.00	\$0.00	\$57.45	\$ 55.00	\$2.45
Planning Fees - Planning and Development Regulations 2009 Due to the range and type of planning fees all applications need to be presented to the Shire office on a case by case basis to determine fees payable. The Planning fees are set out in the Western Australian Planning Commission Planning Bulletin. Presently Planning Bulletin No 93/2013 effective 1 July 2013 BSL changes gazetted 1 July 2015						

SERVICE	GST RATE	2017/18			2016/17	VARIANCE
		NET	TAX	TOTAL	TOTAL	
<u>Cemetery Fees</u>						
Burial	Adult	10%	\$909.09	\$90.91	\$1,000.00	\$ 890.00 \$110.00
	Child	10%	\$545.45	\$54.55	\$600.00	\$ 600.00 \$0.00
	Infant	10%	\$545.45	\$54.55	\$600.00	\$ 600.00 \$0.00
Burial (2nd Interment)	Adult	10%	\$909.09	\$90.91	\$1,000.00	\$ 890.00 \$110.00
	Child	10%	\$545.45	\$54.55	\$600.00	\$ 600.00 \$0.00
	Infant	10%	\$545.45	\$54.55	\$600.00	\$ 600.00 \$0.00
Niche Wall Insertion	Single	10%	\$136.36	\$13.64	\$150.00	\$ 120.00 \$30.00
	Double	10%	\$163.64	\$16.36	\$180.00	\$ 180.00 \$0.00
Monument Fee		10%	\$27.27	\$2.73	\$30.00	\$ 24.00 \$6.00
Plot Reserve Fee/Niche Wall Reserve Fee non refundable/deductible		10%	\$45.45	\$4.55	\$50.00	\$ 50.00 \$0.00
Funerals held on a Saturday, Sunday or Public Holiday will be subject to a cost recovery charge.						
Permission for Exhumation			\$163.64	\$16.36	\$180.00	\$ 180.00 \$0.00
Re-opening of grave for exhumation			\$409.09	\$40.91	\$450.00	\$ 450.00 \$0.00
Re-interment in grave after exhumation			\$909.09	\$90.91	\$1,000.00	\$ 895.00 \$105.00
<u>Swimming Pool Entrance Fees</u>						
Daily Admittance Adult		10%	\$3.64	\$0.36	\$4.00	\$ 4.00 \$0.00
Daily Admittance Child		10%	\$2.27	\$0.23	\$2.50	\$ 2.50 \$0.00
Daily Admittance Pensioner (must provide eligible pension card)		10%	\$1.82	\$0.18	\$2.00	N/A
Family Season Ticket - Includes a Maximum of two adults, in addition to any dependent children under 16 yrs of age		10%	\$136.36	\$13.64	\$150.00	\$ 150.00 \$0.00
Adult Season Ticket		10%	\$60.00	\$6.00	\$66.00	\$ 60.00 \$6.00
Child Season Ticket (under 16 years of age)		10%	\$40.91	\$4.09	\$45.00	\$ 45.00 \$0.00
Pensioners Season Ticket (must provide eligible pension card)		10%	\$20.00	\$2.00	\$22.00	\$ 1.00 \$21.00
Spectators- Non Swimmers		10%	\$1.82	\$0.18	\$2.00	\$ 2.00 \$0.00
After 31 December 1/2 Season ticket available at 50% of Season Cost						
<u>History Books</u>						
On The Line (Currently out of Stock reprint required)		10%	\$0.00	\$0.00	N/A	N/A
<b>Recreation &amp; Culture</b>						
<u>Annual Recreation Ground Fees</u>						
Football Club		10%	\$1,918.18	\$191.82	\$2,110.00	\$ 2,110.00 \$0.00
Bowling Club		10%	\$1,918.18	\$191.82	\$2,110.00	\$ 2,110.00 \$0.00
Senior Cricket Club	If season commences	10%	\$500.00	\$50.00	\$550.00	\$ 550.00 \$0.00
Junior Cricket Club				No Charge		\$0.00
Basketball Club		10%	\$963.64	\$96.36	\$1,060.00	\$ 1,060.00 \$0.00
Netball Club		10%	\$481.82	\$48.18	\$530.00	\$ 530.00 \$0.00
Tennis Club (Combined)		10%	\$590.91	\$59.09	\$650.00	\$ 650.00 \$0.00
Hockey Club		10%	\$496.36	\$49.64	\$546.00	\$ 546.00 \$0.00
Indoor Cricket Club	If season commences	10%	\$790.91	\$79.09	\$870.00	\$ 870.00 \$0.00
Badminton Club	If season commences	10%	\$490.91	\$49.09	\$540.00	\$ 540.00 \$0.00
Squash		10%		No Charge		
Summer Hockey Club		10%		No Charge		N/C
Squash Courts - Season ticket (yearly)		10%	\$52.73	\$5.27	\$58.00	\$ 58.00 \$0.00
- Season ticket (6 months)		10%	\$27.27	\$2.73	\$30.00	\$ 30.00 \$0.00
- Player per session		10%	\$5.45	\$0.55	\$6.00	\$ 6.00 \$0.00
<u>Sporting Complex Hire</u>						
NB: All functions with alcohol - \$500 Bond applies						
Non-Shire based business/corporation/government - Day		10%	\$254.55	\$25.45	\$280.00	\$ 280.00 \$0.00
As Above per hour		10%	\$33.64	\$3.36	\$37.00	\$ 37.00 \$0.00
Shire based business/corporation - Day		10%	\$154.55	\$15.45	\$170.00	\$ 170.00 \$0.00
As Above per hour		10%	\$21.82	\$2.18	\$24.00	\$ 24.00 \$0.00
Community Group/Private - Day		10%	\$118.18	\$11.82	\$130.00	\$ 130.00 \$0.00
As above per hour		10%	\$19.09	\$1.91	\$21.00	\$ 21.00 \$0.00
Tennis/Basketball Courts - per hour		10%	\$10.91	\$1.09	\$12.00	\$ 12.00 \$0.00
Funeral/Memorial/Church/Services-wakes						currently being waived
<u>Memorial Hall</u>						
Non-Shire based business/corporation/government - Day		10%	\$254.55	\$25.45	\$280.00	\$ 280.00 \$0.00
As Above per hour		10%	\$33.64	\$3.36	\$37.00	\$ 37.00 \$0.00
Shire based business/corporation - Day		10%	\$154.55	\$15.45	\$170.00	\$ 170.00 \$0.00
As Above per hour		10%	\$21.82	\$2.18	\$24.00	\$ 24.00 \$0.00
Community Group/Private - Day		10%	\$118.18	\$11.82	\$130.00	\$ 130.00 \$0.00
As above per hour		10%	\$19.09	\$1.91	\$21.00	\$ 21.00 \$0.00
NB: All functions with alcohol - \$500 Bond applies						
Mukinbudin High School no charge for annual school production						
Funeral/Memorial/Church/Services-wakes						currently being waived
Cutlery (unlimited quantity)		10%	\$18.18	\$1.82	\$20.00	\$ 20.00 \$0.00
Crockery (unlimited quantity)		10%	\$18.18	\$1.82	\$20.00	\$ 20.00 \$0.00
Trestles (each)		10%	\$9.09	\$0.91	\$10.00	\$ 10.00 \$0.00
Chairs (each)		10%	\$0.91	\$0.09	\$1.00	\$ 1.00 \$0.00
<u>Gymnasium</u>						
One Year Membership - Single		10%	\$118.18	\$11.82	\$130.00	\$ 130.00 \$0.00
One Year Membership - Couple		10%	\$163.64	\$16.36	\$180.00	\$ 180.00 \$0.00
1/2 Year Membership - Single		10%	\$68.18	\$6.82	\$75.00	\$ 75.00 \$0.00
1/2 Year Membership - Couple		10%	\$95.45	\$9.55	\$105.00	\$ 105.00 \$0.00
Pensioner Discount 50% of normal Fee		10%		1/2 of normal fee		
Weekly Membership		10%	\$14.09	\$1.41	\$15.50	\$ 15.50 \$0.00
Sporting Clubs Sessions		10%	\$10.00	\$1.00	\$11.00	\$ 11.00 \$0.00
Gym Card Bond		10%	\$18.18	\$1.82	\$20.00	\$ 20.00 \$0.00
Tai Chi Classes Fee per Class (per person)		10%	\$4.55	\$0.45	\$5.00	N/A
Marquee (plus \$500 bond) 10m x 15m per function hire		10%	\$1,090.91	\$109.09	\$1,200.00	\$ 1,200.00 \$0.00
*Labour for erecting will be charged at the Labour Hire rate plus oncosts						
<u>Other leases</u>						
CRC - Lease (Annually)		10%	\$3,300.00	\$330.91	\$3,640.00	\$ - \$3,640.00
Sandalwood Arts - Lease (Annually)		10%	\$472.73	\$47.27	\$520.00	\$ 515.00 \$5.00

SERVICE	GST RATE	2017/18			2016/17	VARIANCE	
		NET	TAX	TOTAL			TOTAL
<u>Events Kit Community Group / Mukinbudin Resident Hire Fees per item</u>							
<b>Item</b>	<b>Number Available</b>						
Marquee - 4m x 4m includes frame, roof, 3 side walls, ropes, pegs, sandbags and carry bags	4	10%	\$ 45.45	\$ 4.55	\$ 50.00	\$ 200.00	-\$150.00
*Tables - rectangle foldaway 1800 x 760	10	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$0.00
Tables - round foldaway 1800 round	10	10%	\$ 6.36	\$ 0.64	\$ 7.00	\$ 7.00	\$0.00
*Table trolleys	2	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$0.00
Patio heaters incl. gas bottle	6	10%	\$ 40.00	\$ 4.00	\$ 44.00	\$ 38.00	\$6.00
Festoon lighting 10m	3	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$0.00
Festoon lighting 20m	2	10%	\$ 13.64	\$ 1.36	\$ 15.00	\$ 15.00	\$0.00
Fairy lights 25m	4	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$0.00
Outdoor chairs - black, plastic, stackable	50	10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$0.00
Event fabric - muslin	5 rolls	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$0.00
Event fabric - hessian 30m	4 rolls	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	\$0.00
*Salad bowls - white	5	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$0.00
*Various size stainless steel salad bowls	4	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$0.00
*Serving Platters - blue	3	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$0.00
*Serving platters - white rectangular	8	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$0.00
*Serving platter - square	4	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$0.00
*Round divided sauce dish	10	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$0.00
*Round condiment dish	10	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$0.00
*Cheese knife	10	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$0.00
*Cheese board	10	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$0.00
*Salad servers	10	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$0.00
*Aprons	10	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$0.00
Queue Barrier Bollards - 2m extension belt	12	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$0.00
Heavy Duty Power Board	2	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$0.00
Extension Leads	3	10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$0.00
Small Outdoor Tables	10	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$0.00
Water cooler	1	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$0.00
Esky - 120 litre	1	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$0.00
<i>*These items are stored at the Sporting Complex and are available for free use when the Complex is hired. \$200 bond payable on hire of any item or at discretion of CEO</i>							
<u>Events Kit Business / Non-Resident Hire Fees per item</u>							
<b>Item</b>	<b>Number Available</b>						
Marquee - 4m x 4m includes frame, roof, 3 side walls, ropes, pegs, sandbags and carry bags	4	10%	\$ 181.82	\$ 18.18	\$ 200.00	\$ 290.00	-\$90.00
*Tables - rectangle foldaway 1800 x 760	10	10%	\$ 10.91	\$ 1.09	\$ 12.00	\$ 12.00	\$0.00
Tables - round foldaway 1800 round	10	10%	\$ 16.82	\$ 1.68	\$ 18.50	\$ 18.50	\$0.00
*Table trolleys	2	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$0.00
Patio heaters incl. gas bottle	6	10%	\$ 63.64	\$ 6.36	\$ 70.00	\$ 69.00	\$1.00
Festoon lighting 10m	3	10%	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00	\$0.00
Festoon lighting 20m	2	10%	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00	\$0.00
Fairy lights 25m	4	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$0.00
Outdoor chairs - white/black, plastic, stackable	50	10%	\$ 6.82	\$ 0.68	\$ 7.50	\$ 7.50	\$0.00
Event fabric - muslin	5 rolls	10%	\$ 27.27	\$ 2.73	\$ 30.00	\$ 30.00	\$0.00
Event fabric - hessian 30m	4 rolls	10%	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00	\$0.00
*Salad bowls - white	5	10%	\$ 2.73	\$ 0.27	\$ 3.00	\$ 3.00	\$0.00
*Various size stainless steel salad bowls	4	10%	\$ 2.73	\$ 0.27	\$ 3.00	\$ 3.00	\$0.00
*Serving Platters - blue	3	10%	\$ 3.64	\$ 0.36	\$ 4.00	\$ 4.00	\$0.00
*Serving platters - white rectangular	8	10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$0.00
*Serving platter - square	4	10%	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	\$0.00
*Round divided sauce dish	10	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$0.00
*Round condiment dish	10	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$0.00
*Cheese knife	10	10%	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50	\$0.00
*Cheese board	10	10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$0.00
*Salad servers	10	10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$0.00
*Aprons	10	10%	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	\$0.00
Queue Barrier Bollards - 2m extension belt	12	10%	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	\$0.00
Heavy Duty Power Board	2	10%	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00	\$0.00
Extension Leads	3	10%	\$ 6.36	\$ 0.64	\$ 7.00	\$ 7.00	\$0.00
Small Outdoor Tables	10	10%	\$ 11.36	\$ 1.14	\$ 12.50	\$ 12.50	\$0.00
Water cooler	1	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 20.00	-\$10.00
Esky - 120 litre	1	10%	\$ 9.09	\$ 0.91	\$ 10.00	\$ 40.00	-\$30.00
<i>*These items are stored at the Sporting Complex and are available for free use when the Complex is hired. \$200 bond payable on hire of any item or at discretion of CEO</i>							
<b>Economic Services</b>							
<u>Standpipes Water</u>							
Standpipe swipe card Bond (placed in trust Account)		each	50.00	0.00	50.00	50.00	\$0.00
Water minimum charge			10.00	0.00	10.00	10.00	\$0.00
Water		per kilolitre (1,000L)	2.00	0.00	2.00	2.00	\$0.00
<u>Other Economic Services</u>							
Mukinbudin Café		See Lease Agreement					
AIM Lease Cnr Shadbolt St Bent St		See lease agreement					
Industrial Unit-		See Lease Agreement					
<u>Caravan Park</u>							
Casual use of CVP showers		per use	4.50	0.50	5.00	3.00	\$2.00
WiFi Vouchers		per voucher/per day	9.00	1.00	10.00	5.00	\$5.00
Pensioner Discount of 10% applies to all charges							
Caravan and Motorhome Club of Aust Ltd members Discount of 10% applies on all charges							
Powered Site		per night	\$22.73	\$2.27	\$25.00	25.00	\$0.00
		per week	\$136.36	\$13.64	\$150.00	150.00	\$0.00
Site without Power		per night	\$10.91	\$1.09	\$12.00	12.00	\$0.00
		per week	\$65.45	\$6.55	\$72.00	72.00	\$0.00
Railway Barracks		per night	\$38.18	\$3.82	\$42.00	42.00	\$0.00
		per week	\$229.09	\$22.91	\$252.00	252.00	\$0.00
Park Units		per night	\$104.55	\$10.45	\$115.00	90.00	\$25.00
		per week	\$627.27	\$62.73	\$690.00	540.00	\$150.00
House - 25 Cruickshank Road		per night	\$136.36	\$13.64	\$150.00	150.00	\$0.00
		extra people per person over 4 persons	\$9.09	\$0.91	\$10.00	10.00	\$0.00
			\$81.82		\$900.00	900.00	\$0.00



SERVICE	GST RATE	2017/18			2016/17	VARIANCE
		NET	TAX	TOTAL	TOTAL	
<b>Community Bus</b>						
Community Bus – per kilometre	Community Group	10%			\$ 1.25	\$0.00
Community Bus – per kilometre	Private Hire / Commercial	10%	\$1.64	\$0.16	\$ 1.80	\$0.00
up to 200km then a reduced rate per km 2/3rds of the fee						
Cleaning Charge (if not clean)			Cleaning will be charged at labour rate plus oncosts		\$ 115.00	N/A
<b>Private Works</b>						
<b>Plant</b> (unless specified Wet Hire )						
Grader	(Per hour)	10%	\$136.36	\$13.64	\$150.00	\$0.00
DAF Truck Prime mover	(Per hour)	10%	\$113.64	\$11.36	\$125.00	\$0.00
DAF Truck & Side tipper Trailer	(Per hour)	10%	\$145.45	\$14.55	\$160.00	\$0.00
Cat Front End Loader	(Per hour)	10%	\$131.82	\$13.18	\$145.00	\$0.00
Cat Vibe Steel Roller	(Per hour)	10%	\$95.45	\$9.55	\$105.00	\$0.00
Hino Small Trucks	(Per hour)	10%	\$68.18	\$6.82	\$75.00	\$0.00
New Holland Tractor	(Per hour)	10%	\$90.91	\$9.09	\$100.00	-\$20.00
John Deere Tractor	(Per hour)	10%	\$72.73	\$7.27	\$80.00	-\$40.00
Cat Skid Steer	(Per hour)	10%	\$109.09	\$10.91	\$120.00	\$0.00
Komatsu Backhoe	(Per hour)	10%	\$113.64	\$11.36	\$125.00	\$0.00
tow along Cement mixer (dry hire)	(Per day)	10%	\$45.45	\$4.55	\$50.00	\$5.00
Wacka Packa (dry hire)	(Per day)	10%	\$45.45	\$4.55	\$50.00	\$25.00
Jack Hammer (dry hire)	(Per day)	10%	\$45.45	\$4.55	\$50.00	\$30.00
Tree Planter (dry hire)	(Per day)	10%	\$63.64	\$6.36	\$70.00	\$0.00
Tree Planter (new) (dry hire)	(Per day)	10%	\$90.91	\$9.09	\$100.00	\$0.00
<i>*Labour is Hourly Rate Plus oncosts</i>						
<i>*NB No hire of chainsaws</i>						
<b>Materials</b> (Per cubic metre m3)						
Brickies Sand (White)	Delivered townsite	10%	\$81.82	\$8.18	\$90.00	\$8.00
Compaction Sand (Yellow)	Delivered townsite	10%	\$22.73	\$2.27	\$25.00	\$7.00
Gravel/Loam/Fill	Delivered townsite	10%	\$22.73	\$2.27	\$25.00	\$4.00
Blue Metal (5, 7, or 14mm)	Delivered townsite	10%	\$77.27	\$7.73	\$85.00	\$3.00
Blue Metal Scraps	Delivered townsite	10%	\$19.09	\$1.91	\$21.00	\$0.00
Mulch per m3	Delivered townsite	10%	\$32.73	\$3.27	\$36.00	\$0.00

\* excludes plant hire charge for delivery outside of the Mukinbudin townsite, which is charged out as above

\* A 10% discount applies to plant hire charges for land conservation work.

**\*\*LATE AGENDA ITEM\*\***

<b>7.4.3 Changes to Significant Accounting Policies Effective 1 July 2017</b>	
Location:	Mukinbudin – All of Shire
File Ref:	ADM 204
Applicant:	Edward Nind – Acting Manager Finance
Date:	3rd August 2017
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger – Chief Executive Officer Edward Nind – Acting Manager Finance
Author:	Edward Nind – Acting Manager Finance
Voting Requirements:	Absolute Majority
Documents Attached:	Nil
Documents Tabled:	Nil

**Summary**

Council is requested to consider changing the format and content of Significant Accounting Policies with respect to the Capitalisation Threshold and a new section on Asset Related Expenditure Categorisation.

**Background Information**

Previous considerations of the 2017-2018 Annual Budget.  
Previous Annual Budgets and Annual Financial Statements

**Officer Comment****Introduction**

Significant Accounting Policies are an integral part of Annual Budgets and Annual Financial Statements adopted by council. These policies define accounting procedures that are used to support and prepare budgets and financial reports.

Input into these statements comes from State Legislation, such as Local Government Act 1995 and subsidiary regulations, Australian Accounting Standards and local council requirements.

Changes frequently arise during the course of the year from external factors, mostly due to changes in Australian Accounting Standards. This often results in differences in the Significant Accounting Policies between what was adopted with the budget and what is reported in the annual financial statements for the same year. The Significant Accounting Policies reported in the annual financial statements are always those on which the annual financial statements are prepared and audited.

Local council requirements vary from council to council but should always reflect the need of the council. Council can amend its own requirements at any time, however it is best done with the adoption of the annual budget so a consistent approach can be used throughout the financial year.

The policies being changed as the result of this agenda item are those that are specific to the Shire of Mukinbudin.

#### Capitalisation Threshold

The existing significant accounting policy reads:

##### *“Capitalisation Threshold*

*Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.”*

This policy is incomplete as it does not address the Capitalisation Threshold for anything else than “equipment”. This leaves the Capitalisation Threshold for expenditure on other asset types undefined and there may be no consistent approach. However it appears the \$5,000 threshold has been applied to all other asset types by default.

A new policy is recommended that will:

- Define a Capitalisation Threshold for all asset types.
- Provide some flexibility, where deemed appropriate, to capitalise item less than \$5,000. Typical examples where it is appropriate to capitalise items less than \$5,000 are the attachment of accessories to a new vehicle after purchase so it perform the task required or projects completed over more than one financial year.

The following policy is recommended:

##### *“Capitalisation Threshold*

*Expenditure on items above the threshold amount shown below will be capitalised. Those items below the threshold amount may be capitalised, recorded on an asset inventory listing or treated as operating expenses as appropriate.*

- Land \$5,000
- Buildings \$5,000
- Plant & Equipment \$5,000
- Furniture & Equipment \$5,000
- Infrastructure \$5,000

*Land under roads is treated as operating expenditure.”*

#### Asset Related Expenditure Categorisation

Currently council has no Asset Related Expenditure Categorisation policy.

The requirement of such a policy arises from the recognition of the need to have prudent asset management and a financial policy to measure this.

Council’s achievements in this regard are reported in the Annual Financial Statements in the “Asset renewal funding ratio” and “Asset sustainability ratio”. These is defined in the Local Government (Financial Management) Regulations 1996 Section 50.(2)

In addition to the need to report the amount of capital renewal and replacement expenditure it also very advantageous to consider the nature of Asset Related Expenditure when considering different projects for the annual budget and for the long term (10 years) financial plan. For prudent asset management

renewal or replacement capital expenditure should take priority over upgrade or new capital expenditure.

Currently the Shire of Mukinbudin's ledger does not facilitate the identification of different categories of capital asset expenditure and therefore it is not readily reportable. In the future it would be desirable that the ledger be reconfigured as required to enable identification of different categories of capital asset expenditure and that this information presented in monthly financial reports.

Should council determine to proceed with changes the ledger to enable identification of different categories of capital asset expenditure it will take some time to be fully implemented and provide reliable reporting as existing projects may span financial years. In the longer term some new jobs may be required, however where possible the prevailing nature of existing job expenditure will be retained.

Having decided to start categorising capital asset expenditure it must be also recognised that many projects may contain more than one category of capital asset expenditure. For accounting simplicity, and time card entries, projects, accounts and jobs will be categorised by the majority of its expenditure. For example if a road is being slightly widened (upgrade) and resealed (renewal) but the majority of the expenditure is in the reseat then the entire project would be categorised as renewal.

It is proposed that the following new significant accounting policy be adopted:

*“Asset Related Expenditure Categorisation*

*Expenditure will be split into two categories, Capital and Operating.*

*Capital expenditure is either:*

- (a) New: To acquire assets to provide new service (never before provided) to the community.*
- (b) Upgrade: To increase the level of service of an asset to a level of service higher than previously offered. Upgrade costs may often be combined with renewal costs but where practical will be separated.*
- (c) Renewal: To sustain the service of an asset at the same level whilst returning the asset to a “as new” condition on a like for like basis without providing an increase to the level of service.*

*Operating Recurrent Expenditure will be recognised as either:*

- (a) Operating: Expenses incurred in using or protecting an asset.*
- (b) Maintenance: Expenses incurred to sustain the service of an asset at the same level without returning a significant part of an asset to an “as new” condition.*

*Operating Expenses incurred in procuring individually identifiable assets may be identified as a “Minor Asset” expense if the service life of the asset is expected to exceed 12 months under the proposed operating conditions and the procurement cost is over \$100.”*

### **Strategic & Social Implications**

Affordable services and initiatives to meet community including providing more effective asset management and long term planning.

### **Consultation**

Moore Stephens Staff representatives – Councils current Auditor

Dirk Sellenger – Chief Executive Officer

Councillors – Feedback and discussion via special meeting of Council held 9<sup>th</sup> August 2017.

### **Statutory Environment**

Local Government Act 1995. Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards.

#### **Local Government Act 1995**

*“6.10. Financial management regulations*

*Regulations may provide for —*

- (a) the security and banking of money received by a local government; and*
  - (b) the keeping of financial records by a local government; and*
  - (c) the management by a local government of its assets, liabilities and revenue; and*
  - (d) the general management of, and the authorisation of payments out of —*
    - (i) the municipal fund; and*
    - (ii) the trust fund,*
- of a local government.”*

#### **Local Government (Financial Management) Regulations 1996**

*“5A. Local governments to comply with AAS*

*Subject to regulation 4, the annual budget, annual financial report and other financial reports of a local government must comply with the AAS.”*

*“50. Financial ratios to be included in annual financial report*

- (1) The annual financial report is to include, for the financial year covered by the annual financial report and the 2 preceding financial years —*
  - (a) the current ratio; and*
  - (b) the asset consumption ratio; and*
  - (c) the asset renewal funding ratio; and*
  - (d) the asset sustainability ratio; and*
  - (e) the debt service cover ratio; and*
  - (f) the operating surplus ratio; and*
  - (g) the own source revenue coverage ratio.”*

*“(2) In this regulation —*

*.....*

***asset renewal funding ratio*** means the ratio determined as follows —

*NPV of planned capital renewals over 10 years*  
*NPV of required capital expenditure over 10 years;*

***asset sustainability ratio*** means the ratio determined as follows —

*capital renewal and replacement expenditure*  
*depreciation;*

***capital renewal and replacement expenditure*** means expenditure to renew or replace existing assets;

*.....”*

**Policy Implications**

Significant Accounting Policies

**Financial Implications**

Better financial reporting and staff time to implement the policy.

Mrs Comerford-Smith left the meeting at 2.20pm and returned at 2.29pm

Mr Sellenger left the meeting at 2.27pm and returned at 2.29pm

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 12 08 17**

**Moved: Cr Palm**

**Seconded: Cr Seaby**

**Recommendation 1 - Capitalisation Threshold**

**That the Capitalisation Threshold Significant Accounting Policy be amended to read;**

**“Capitalisation Threshold**

**Expenditure on items above the threshold amount shown below will be capitalised. Those items below the threshold amount may be capitalised, recorded on an asset inventory listing or treated as operating expenses as appropriate.**

- Land \$5,000**
- Buildings \$5,000**
- Plant & Equipment \$5,000**
- Furniture & Equipment \$5,000**
- Infrastructure \$5,000**

**Land under roads is treated as operating expenditure.”**

**Recommendation 2 - Asset Related Expenditure Categorisation**

**That a new Asset Related Expenditure Categorisation Significant Accounting Policy be adopted reading;**

**“Asset Related Expenditure Categorisation**

**Expenditure will be split into two categories, Capital and Operating.**

**Capital expenditure is either:**

- (a) New: To acquire assets to provide new service (never before provided) to the community.**
- (b) Upgrade: To increase the level of service of an asset to a level of service higher than previously offered. Upgrade costs may often be combined with renewal costs but where practical will be separated.**

**(c) Renewal: To sustain the service of an asset at the same level whilst returning the asset to a “as new” condition on a like for like basis without providing an increase to the level of service.**

**Operating Recurrent Expenditure will be recognised as either:**

- (a) Operating: Expenses incurred in using or protecting an asset.**
- (b) Maintenance: Expenses incurred to sustain the service of an asset at the same level without returning a significant part of an asset to an “as new” condition.**

**Operating Expenses incurred in procuring individually identifiable assets may be identified as a “Minor Asset” expense if the service life of the asset is expected to exceed 12 months under the proposed operating conditions and the procurement cost is over \$100.”**

**Recommendation 3 – General Ledger and Long Term (10Year) Financial Plan Asset Related Expenditure Categorisation**

**That the General Ledger and Long Term (10Year) Financial Plan be amended to reflect Asset Related Expenditure Categorisation and facilitate reporting.**

**Carried: 9 / 0**

**\*\*LATE AGENDA ITEM\*\***

<b>7.4.4 Statutory budget for The Period 1 July 2017 to 30 June 2018 - August 2017</b>	
Location:	Mukinbudin – All of Shire
File Ref:	ADM 016
Applicant:	Edward Nind – Acting Manager Finance
Date:	11 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Edward Nind – Acting Manager Finance
Author:	Edward Nind – Acting Manager Finance
Voting Requirements:	Absolute Majority
Documents Attached:	2017-2018 Annual Statutory Budget (34 Pages)
Documents Tabled:	Nil

**Summary**

Council is requested to consider adopting the 2017-2018 Annual Statutory Budget in compliance with the Local Government Act 1995 (LGA) and Local Government (Financial Management) Regulations 1996.

**Background Information**

Previous considerations of the 2017-2018 Annual Budget.

Monthly Statement of Financial Activity Report – 30 June 2017

Budget By Schedule For The Period Ended 30 June 2018 as adopted by council on 9<sup>th</sup> August 2017.

**Officer Comment**

This document had been compiled using an estimated brought forward surplus of \$1,226,588.

The brought forward includes an advance payment of the Annual General Purpose Grant from WA Local Government Grants Commission of \$583,000 and an advance payment of the Federal Assistance Grant - Roads Component of \$280,000, a total of \$863,000.

The remaining surplus of \$363,588 is made up of many variations to the 2016-2017 budget estimates. The most significant of these are identified in the Variations within the Monthly Statement of Financial Activity Report – 30 June 2017. However this figure is not yet final and will be subject to end of accounting adjustments.

Grants received through the Roads to Recovery grant program 2014-2019 to 30 June 2017 were reported as being not fully spent at 30 June 2017. A total \$81,934 remained unallocated to road expenditure. Expenses associated with these grants are the subject of a review and the unallocated grants may be considered as restricted cash for the purpose of the Annual Financial Statements. In anticipation of these funds becoming restricted this budget has fully allocated these funds to road projects in 2018-2019 and is therefore not treated as restricted cash for the purpose of the budget.



Rates income is budgeted to increase through a 5% average increase in rates based on Gross Rental and Unimproved Valuations, a 10% increase in Minimum rates and the removal of the 3.00% early payment discount that was available last year.

This rate increase has been largely offset by the \$51,965 reduction in the MRWA Direct Road Grant recently announced by the State Government. This is reduction in the MRWA Direct Road Grant already incorporated in the budget.

2017-2018 Annual Statutory Budget document incorporates changes to significant accounting policies, the purposes of reserves and fees and charges. These are to be considered separately at the Council meeting on 16<sup>th</sup> August 2017.

### **Strategic & Social Implications**

Affordable services and initiatives to meet community including the maintenance and improvement of roads.

### **Consultation**

Dirk Sellenger – Chief Executive Officer.

Councillors via Budget Workshops and Special Council meeting.

### **Statutory Environment**

Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

### **Local Government Act 1995**

#### **6.2. Local government to prepare annual budget**

*(1) During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt\*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.*

*\* Absolute majority required.*

*(2) In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of —*

*(a) the expenditure by the local government; and*

*(b) the revenue and income, independent of general rates, of the local government; and*

*(c) the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.*

*(3) For the purposes of subsections (2)(a) and (b) all expenditure, revenue and income of the local government is to be taken into account unless otherwise prescribed.*

*(4) The annual budget is to incorporate —*

*(a) particulars of the estimated expenditure proposed to be incurred by the local government; and*

*(b) detailed information relating to the rates and service charges which will apply to land within the district including —*

*(i) the amount it is estimated will be yielded by the general rate; and*

- (ii) the rate of interest (if any) to be charged by the local government on unpaid rates and service charges; and
  - (c) the fees and charges proposed to be imposed by the local government; and
  - (d) the particulars of borrowings and other financial accommodation proposed to be entered into by the local government; and
  - (e) details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used; and
  - (f) particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and
  - (g) such other matters as are prescribed.
- (5) Regulations may provide for —
- (a) the form of the annual budget; and
  - (b) the contents of the annual budget; and
  - (c) the information to be contained in or to accompany the annual budget.

### **Local Government (Financial Management) Regulations 1996**

#### **5A. Local governments to comply with AAS**

*Subject to regulation 4, the annual budget, annual financial report and other financial reports of a local government must comply with the AAS.*

### **Policy Implications**

Significant Accounting Policies  
Purposes of Reserves

### **Financial Implications**

The budget is the primary financial plan for the 2017-2018 financial year. The budget has considered the all relevant factors, including brought forward surplus, income and required expenditure so that the brought forward into 2018-2019 financial year will be \$0.

Council adjourned the meeting at 3.03pm and resumed at 3.14pm

### **OFFICER RECOMMENDATION/COUNCIL DECISION**

#### **Council Decision Number – 14 08 17**

**Moved: Cr Paterson**

**Seconded: Cr Seaby**

#### **Recommendation 1 - Statutory Budget**

**That Council adopt the Statutory Budget for the Period 1 July 2017 to 30 June 2018 showing rates to be levied of \$1,102,920.**

#### **Recommendation 2 – Rates to be Levied**

**That the Rates and Minimum Rates to be levied on all rateable property be as follows:**

<b>Valuation</b>	<b>Rate in \$</b>	<b>Minimum Rate \$</b>
<b>Gross Rental Value</b>		

Residential	0.179532	440.00
Vacant	0.179532	440.00
<b>Unimproved Value</b>		
Agricultural	0.021127	550.00
Mining	0.021127	550.00

**Recommendation 3 – Instalment Administration Charge**

That an administration charge of \$15.00 per instalment be levied, excluding the first instalment payment (required within 35 days from the date of issue of the rates notice) be applied to rates and rubbish removal charges.

**Recommendation 4 – Instalment Plan Interest Rate**

That a charge be levied at 5.5% per annum calculated by simple interest method be applied to rates and rubbish removal charges to be paid by instalments, after the first payment is made from the due date of the first instalment, Deferred Pensioners Rates' excluded.

That a charge be levied at 11% per annum calculated by simple interest method be applied where the instalment option is not in place, (35 days after the date of issue of the rate notice), to all overdue rates, service and rubbish charges, Deferred Pensioners Rates' excluded.

**Recommendation 5 - Due Date For Instalments**

That ratepayers be offered the options of paying rates in one or four instalments and that the due date for instalments of rates payments be set as follows;

Instalment Options	Date due
Option one - Single full instalment	22 September 2017
<b>Option two - Four instalments</b>	
1 <sup>st</sup> Instalment	22 September 2017
2 <sup>nd</sup> Instalment	24 November 2017
3 <sup>rd</sup> Instalment	25 January 2018
4 <sup>th</sup> Instalment	29 March 2018

**Recommendation 6 - Levels Of Materiality**

That Council sets its levels of material variances that need to be reported on at 10% and greater than \$10,000.

**Recommendation 7 - Forwarding of the Statutory Budget**

That the Statutory Budget be sent to the Department of Local Government within 30 days of Council Adoption as required by the Local Government Act 1995.

Carried: 9 / 0



# SHIRE OF MUKINBUDIN

## BUDGET

FOR THE YEAR ENDED 30 JUNE 2018

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

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Revenue</b>				
Rates	8	1,120,024	1,012,827	1,046,024
Operating grants, subsidies and contributions	15	865,099	2,682,392	1,809,744
Fees and charges	14	452,082	453,510	413,731
Service charges	11	0	0	0
Interest earnings	2(a)	29,254	26,514	29,581
Other revenue	2(a)	84,115	107,525	84,393
		<u>2,550,574</u>	<u>4,282,768</u>	<u>3,383,473</u>
<b>Expenses</b>				
Employee costs		(1,155,084)	(1,174,601)	(1,359,105)
Materials and contracts		(972,573)	(833,855)	(680,173)
Utility charges		(197,323)	(190,347)	(188,710)
Depreciation on non-current assets	2(a)	(2,077,960)	(2,057,244)	(1,726,100)
Interest expenses	2(a)	(35,539)	(40,412)	(37,333)
Insurance expenses		(102,182)	(113,237)	(122,793)
Other expenditure		(172,528)	(67,042)	(123,462)
		<u>(4,713,189)</u>	<u>(4,476,738)</u>	<u>(4,237,676)</u>
		(2,162,615)	(193,970)	(854,203)
Non-operating grants, subsidies and contributions	15	852,644	897,215	882,310
Profit on asset disposals	6	15,664	2,371	20,500
Loss on asset disposals	6	0	(5,980)	0
Loss on revaluation of non current assets		0	0	0
<b>Net result</b>		<u>(1,294,307)</u>	<u>699,636</u>	<u>48,607</u>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total comprehensive income</b>		<u>(1,294,307)</u>	<u>699,636</u>	<u>48,607</u>

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

**SHIRE OF MUKINBUDIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Revenue (refer notes 1,2,8,10 to 15)</b>				
Governance		3,200	4,076	3,970
General purpose funding		1,916,345	3,534,279	2,708,592
Law, order, public safety		30,850	34,734	24,610
Health		6,500	4,646	3,929
Education and welfare		11,410	6,306	4,380
Housing		143,030	144,311	144,898
Community amenities		74,910	81,128	70,340
Recreation and culture		51,712	88,978	78,857
Transport		92,267	145,226	138,715
Economic services		158,570	179,094	160,572
Other property and services		61,780	59,990	44,610
		<u>2,550,574</u>	<u>4,282,768</u>	<u>3,383,473</u>
<b>Expenses excluding finance costs (refer notes 1, 2 &amp; 16)</b>				
Governance		(364,004)	(344,371)	(338,561)
General purpose funding		(79,006)	(63,849)	(55,336)
Law, order, public safety		(137,480)	(126,245)	(124,988)
Health		(112,610)	(140,276)	(118,564)
Education and welfare		(194,077)	(100,320)	(143,253)
Housing		(338,937)	(233,025)	(201,327)
Community amenities		(222,280)	(140,021)	(171,915)
Recreation and culture		(979,887)	(923,880)	(1,101,952)
Transport		(1,931,342)	(1,798,860)	(1,453,293)
Economic services		(320,373)	(477,144)	(504,185)
Other property and services		2,346	(88,335)	13,031
		<u>(4,677,650)</u>	<u>(4,436,326)</u>	<u>(4,200,343)</u>
<b>Finance costs (refer notes 2 &amp; 7)</b>				
Education and welfare		(1,651)	(1,925)	(1,813)
Recreation and culture		(4,028)	(4,699)	(4,423)
Economic services		(6,898)	(7,558)	(7,091)
Other property and services		(22,962)	(26,230)	(24,006)
		<u>(35,539)</u>	<u>(40,412)</u>	<u>(37,333)</u>
		(2,162,615)	(193,970)	(854,203)
Non-operating grants, subsidies and contribution:	15	852,644	897,215	882,310
Profit on disposal of assets	6	15,664	2,371	20,500
(Loss) on disposal of assets	6	0	(5,980)	0
Loss on revaluation of non current assets		0	0	0
		<u>868,308</u>	<u>893,606</u>	<u>902,810</u>
<b>Net result</b>		<b>(1,294,307)</b>	<b>699,636</b>	<b>48,607</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b><u>(1,294,307)</u></b>	<b><u>699,636</u></b>	<b><u>48,607</u></b>

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

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

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,095,824	1,034,124	1,046,024
Operating grants, subsidies and contributions		862,099	2,693,177	1,809,744
Fees and charges		452,082	453,510	413,731
Service charges		0	0	0
Interest earnings		29,254	26,514	29,581
Goods and services tax		195,000	190,864	0
Other revenue		84,115	109,954	84,393
		<u>2,718,374</u>	<u>4,508,143</u>	<u>3,383,473</u>
<b>Payments</b>				
Employee costs		(1,155,084)	(1,173,962)	(1,386,625)
Materials and contracts		(1,017,573)	(723,137)	(680,173)
Utility charges		(197,323)	(190,347)	(188,710)
Interest expenses		(34,039)	(40,412)	(37,333)
Insurance expenses		(102,182)	(113,237)	(122,793)
Goods and services tax		(200,000)	(200,000)	0
Other expenditure		(172,528)	(67,042)	(123,462)
		<u>(2,878,729)</u>	<u>(2,508,137)</u>	<u>(2,539,096)</u>
<b>Net cash provided by (used in) operating activities</b>	3(b)	<u>(160,355)</u>	<u>2,000,006</u>	<u>844,377</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(316,563)	(145,631)	(200,730)
Payments for construction of infrastructure	5	(1,404,111)	(1,250,471)	(1,413,864)
Non-operating grants, subsidies and contributions used for the development of assets		852,644	897,215	882,310
Proceeds from sale of plant & equipment	6	36,364	19,545	45,000
<b>Net cash provided by (used in) investing activities</b>		<u>(831,666)</u>	<u>(479,342)</u>	<u>(687,284)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7	(154,776)	(148,000)	(148,001)
Advances to community groups		0	0	0
Proceeds from self supporting loans		0	0	0
Proceeds from new borrowings	7	0	0	0
<b>Net cash provided by (used in) financing activities</b>		<u>(154,776)</u>	<u>(148,000)</u>	<u>(148,001)</u>
<b>Net increase (decrease) in cash held</b>		(1,146,797)	1,372,664	9,092
Cash at beginning of year		<u>2,032,604</u>	<u>659,940</u>	<u>659,940</u>
<b>Cash and cash equivalents at the end of the year</b>	3(a)	<u><u>885,807</u></u>	<u><u>2,032,604</u></u>	<u><u>669,032</u></u>

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

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

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Net current assets at start of financial year - surplus/(deficit)</b>	4	1,226,588	113,218	120,259
		<b>1,226,588</b>	<b>113,218</b>	<b>120,259</b>
<b>Revenue from operating activities (excluding rates)</b>				
Governance		3,200	4,076	3,970
General purpose funding		813,425	2,507,839	1,662,568
Law, order, public safety		30,850	34,734	24,610
Health		6,500	4,646	3,929
Education and welfare		11,410	6,306	4,380
Housing		143,030	144,311	144,898
Community amenities		74,910	81,128	70,340
Recreation and culture		51,712	88,978	78,857
Transport		107,931	147,597	159,215
Economic services		158,570	179,094	160,572
Other property and services		61,780	59,990	44,610
		<b>1,463,318</b>	<b>3,258,699</b>	<b>2,357,949</b>
<b>Expenditure from operating activities</b>				
Governance		(364,004)	(344,371)	(338,561)
General purpose funding		(79,006)	(63,849)	(55,336)
Law, order, public safety		(137,480)	(126,245)	(124,988)
Health		(112,610)	(140,610)	(118,564)
Education and welfare		(195,728)	(102,245)	(145,066)
Housing		(338,937)	(233,025)	(201,327)
Community amenities		(222,280)	(140,021)	(171,915)
Recreation and culture		(983,915)	(929,329)	(1,106,375)
Transport		(1,931,342)	(1,803,756)	(1,453,293)
Economic services		(327,271)	(484,702)	(511,276)
Other property and services		(20,616)	(114,565)	(10,975)
		<b>(4,713,189)</b>	<b>(4,482,718)</b>	<b>(4,237,676)</b>
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	6	(15,664)	(2,371)	(20,500)
Loss on disposal of assets	6	0	5,980	0
Depreciation on assets	2(a)	2,077,960	2,057,244	1,726,100
Movement in Deferred Pensioner Rates/ESL		0	(3,076)	0
Movement in Current Employee Benefits cash backed		0	81,198	0
<b>Amount attributable to operating activities</b>		<b>39,013</b>	<b>1,028,174</b>	<b>(53,868)</b>
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	15	852,644	897,215	882,310
Purchase land held for resale	5	0	0	0
Purchase property, plant and equipment	5	(316,563)	(145,631)	(200,730)
Purchase and construction of infrastructure	5	(1,404,111)	(1,250,471)	(1,413,864)
Proceeds from disposal of assets	6	36,364	19,545	45,000
<b>Amount attributable to investing activities</b>		<b>(831,666)</b>	<b>(479,342)</b>	<b>(687,284)</b>
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	7	(154,776)	(148,000)	(148,001)
Proceeds from new borrowings	7	0	0	0
Proceeds from self supporting loans		0	0	0
Transfers to cash backed reserves (restricted assets)	9	(155,491)	(251,149)	(247,661)
Transfers from cash backed reserves (restricted assets)	9	0	50,465	90,790
<b>Amount attributable to financing activities</b>		<b>(310,267)</b>	<b>(348,684)</b>	<b>(304,872)</b>
<b>Budgeted deficiency before general rates</b>		<b>(1,102,920)</b>	<b>200,148</b>	<b>(1,046,024)</b>
<b>Estimated amount to be raised from general rates</b>	8	<b>1,102,920</b>	<b>1,026,440</b>	<b>1,046,024</b>
<b>Net current assets at end of financial year - surplus/(deficit)</b>		<b>0</b>	<b>1,226,588</b>	<b>0</b>

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



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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of preparation**

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

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

**Critical accounting estimates**

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

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

**The local government reporting eEntity**

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

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

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

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

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding off figures**

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

**(d) Comparative figures**

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

**(e) Budget comparative figures**

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

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

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

**(f) Forecast fair value adjustments**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

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

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

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

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Mukinbudin obtains control over the assets comprising the contributions.

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

**(h) Goods and services tax (GST)**

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

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

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

**(i) Superannuation**

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

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

**(j) Cash and cash equivalents**

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

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

**(k) Trade and other receivables**

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

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

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

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

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

**(l) Inventories**

**General**

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

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

**Land held for resale**

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

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

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

**(m) Fixed assets**

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

**Mandatory requirement to revalue non-current assets**

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

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

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

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

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

**Initial recognition and measurement between mandatory revaluation dates**

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

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

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

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

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

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

***Revaluation***

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

***Land under roads***

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

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

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

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

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

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

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

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

**Depreciation**

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	100 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	60 to 80 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	60 to 80 years
Kerbing	60 years
Footpaths - slab	40 to 70 years
Sewerage piping	100 years
Water supply piping & drainage systems	80 years

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

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

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

**Capitalisation Threshold**

Expenditure on items above the threshold amount shown below will be capitalised. Those items below the threshold amount may be capitalised, recorded on an asset inventory listing or treated as operating expenses as appropriate.

- Land	5,000
- Buildings	5,000
- Plant & Equipment	5,000
- Furniture & Equipment	5,000
- Infrastructure	5,000

Land under roads is treated as operating expenditure.

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

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

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

***Asset Related Expenditure Categorisation***

Expenditure will be split into two categories, Capital and Operating.

Capital expenditure is either:

- (a) New: To acquire assets to provide new service (never before provided) to the community.
- (b) Upgrade: To increase the level of service of an asset to a level of service higher than previously offered. Upgrade costs may often be combined with renewal costs but where practical will be separated.
- (c) Renewal: To sustain the service of an asset at the same level whilst returning the asset to a "as new" condition on a like for like basis without providing an increase to the level of service.

Operating Recurrent Expenditure will be recognised as either:

- (a) Operating: Expenses incurred in using or protecting an asset.
- (b) Maintenance: Expenses incurred to sustain the service of an asset at the same level without returning a significant part of an asset to an "as new" condition.

Operating Expenses incurred in procuring individually identifiable assets may be identified as a "Minor Asset" expense if the service life of the asset is expected to exceed 12 months under the proposed operating conditions and the procurement cost is over \$100.

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

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

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

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

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

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

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

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

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

***Fair value hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

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

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

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

**(o) Financial instruments**

**Initial recognition and measurement**

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

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

**Classification and subsequent measurement**

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

Amortised cost is calculated as:

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

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

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

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

**(ii) Loans and receivables**

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

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

**(iii) Held-to-maturity investments**

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

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



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

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

**(o) Financial instruments (continued)**

*(iv) Available-for-sale financial assets*

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

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

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

*(v) Financial liabilities*

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

***Impairment***

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

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

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

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

***Derecognition***

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

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

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

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

**(p) Impairment of assets**

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

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

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

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

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

**(q) Trade and other payables**

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

**(r) Employee benefits**

**Short-term employee benefits**

Provision is made for the Shire of Mukinbudin'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 Mukinbudin'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 Mukinbudin's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

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

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

**(r) Employee benefits (continued)**

**Other long-term employee benefits**

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

The Shire of Mukinbudin's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Mukinbudin 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.

**(s) Borrowing costs**

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

**(t) Provisions**

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

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

**(u) Leases**

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

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

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

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

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

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

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

**(v) Investment in associates**

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

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

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

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

**(x) Interests in joint arrangements**

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

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

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

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

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

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

<b>REVENUES AND EXPENSES</b>	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>	<b>2016/17 Budget \$</b>
<b>Net result</b>			
The net result includes:			
Charging as an expense:			
<b>Auditors remuneration</b>			
Audit services	21,440	20,310	18,000
Other services	12,480	2,400	9,000
<b>Depreciation by program</b>			
Governance	0	0	0
General purpose funding	0	0	0
Law, order, public safety	69,985	69,414	70,000
Health	0	0	0
Education and welfare	13,079	12,972	9,500
Housing	60,792	60,524	35,500
Community amenities	2,689	2,668	3,000
Recreation and culture	409,783	408,049	505,600
Transport	1,282,278	1,271,825	845,000
Economic services	45,708	45,335	61,000
Other property and services	193,646	186,457	196,500
	<u>2,077,960</u>	<u>2,057,244</u>	<u>1,726,100</u>
<b>Depreciation by asset class</b>			
Land and buildings	245,231	242,786	225,000
Furniture and equipment	7,119	7,048	6,000
Plant and equipment	245,319	242,873	196,500
Roads	1,256,382	1,243,857	820,000
Footpaths	8,865	8,777	4,000
Parks and ovals	70,632	69,928	144,000
Other	244,412	241,975	330,600
	<u>2,077,960</u>	<u>2,057,244</u>	<u>1,726,100</u>
<b>Interest expenses (finance costs)</b>			
- Borrowings (refer note 7(a))	35,539	40,412	37,333
	<u>35,539</u>	<u>40,412</u>	<u>37,333</u>
Crediting as revenues:			
<b>Interest earnings</b>			
Investments			
- Reserve funds	9,600	8,618	9,611
- Other funds	15,200	13,245	15,200
Other interest revenue (refer note 12)	4,454	4,651	4,770
	<u>29,254</u>	<u>26,514</u>	<u>29,581</u>
<b>Other revenue</b>			
Reimbursements and recoveries	23,245	68,708	0
Other	60,870	38,817	84,393
	<u>84,115</u>	<u>107,525</u>	<u>84,393</u>

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

**REVENUES AND EXPENSES (Continued)**

**(b) Statement of objective**

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

**COMMUNITY VISION**

To assist our community to a prosperous future by providing a positive environment in which to work and live.

**GOVERNANCE**

**Objective:**

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

**Activities:**

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

**GENERAL PURPOSE FUNDING**

**Objective:**

To collect revenue to allow for the provision of services.

**Activities:**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:**

To provide services to ensure a safer community.

**Activities:**

Supervision of various by-laws, fire prevention, emergency services and animal control.

**HEALTH**

**Objective:**

To provide an operational framework for good community health.

**Activities:**

Food quality and pest control, immunisation services, inspection of abattoir and operation of child health clinic.

**EDUCATION AND WELFARE**

**Objective:**

To provide appropriate care to the aged and disabled.

**Activities:**

Provision of Home and Community Care, maintenance to playgroup and community resource centre buildings.

**HOUSING**

**Objective:**

To provide adequate staff and community housing.

**Activities:**

Maintenance of Staff and community housing, collection of various rents.

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

**REVENUES AND EXPENSES (Continued)**

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

**COMMUNITY AMENITIES**

**Objective:**

Provide services required by the Community.

**Activities:**

Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, storm water drainage maintenance.

**RECREATION AND CULTURE**

**Objective:**

To establish and manage efficiently infrastructure and resources which will help the social well being of the community.

**Activities:**

Maintenance of halls, the aquatic centre, recreation centres and various reserves; operation of library.

**TRANSPORT**

**Objective:**

To provide effective and efficient transport services to the Community.

**Activities:**

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.

**ECONOMIC SERVICES**

**Objective:**

To help promote the shire and improve its economic wellbeing.

**Activities:**

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

**OTHER PROPERTY & SERVICES**

**Objective:**

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

**Activities:**

Private Works Operations, plant repairs and operation costs.

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

**NOTES TO THE STATEMENT OF CASH FLOWS**

**Reconciliation of cash**

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

	<b>2017/18</b> <b>Budget</b> \$	<b>2016/17</b> <b>Actual</b> \$	<b>2016/17</b> <b>Budget</b> \$
Cash - unrestricted	145,208	1,447,496	127,737
Cash - restricted	740,599	585,108	541,295
	<u>885,807</u>	<u>2,032,604</u>	<u>669,032</u>

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

Leave Reserve	135,787	133,595	74,917
Plant Reserve	367,356	314,250	314,667
Building Reserve	102,054	53,240	53,293
Senior Housing Reserve	19,983	19,660	38,375
Residential Land Reserve	10,519	10,349	10,371
Swimming Pool Reserve	73,959	53,088	48,677
Unspent Grant Reserve	941	926	995
Roadworks Reserve	30,000	0	0
	<u>740,599</u>	<u>585,108</u>	<u>541,295</u>

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

Net result	(1,294,307)	699,636	48,607
Depreciation	2,077,960	2,057,244	1,726,100
(Profit)/loss on sale of asset	(15,664)	3,609	(20,500)
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	(32,200)	25,375	0
(Increase)/decrease in inventories	0	0	0
Increase/(decrease) in payables	(43,500)	111,357	0
Increase/(decrease) in employee provisions	0	0	(27,520)
Grants/contributions for the development of assets	(852,644)	(897,215)	(882,310)
<b>Net cash from operating activities</b>	<u>(160,355)</u>	<u>2,000,006</u>	<u>844,377</u>



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

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	906	0
<b>Total amount of credit unused</b>	<u>255,000</u>	<u>255,906</u>	<u>255,000</u>
<b>Loan facilities</b>			
Loan facilities in use at balance date	<u>619,179</u>	<u>773,955</u>	<u>773,954</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Note</b>	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
<b>NET CURRENT ASSETS</b>			
<b>Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash - unrestricted	3(a)	145,208	1,447,496
Cash - restricted reserves	3(a)	740,599	585,108
Receivables		49,151	16,951
Inventories		0	0
		<u>934,958</u>	<u>2,049,555</u>
<b>Less: current liabilities</b>			
Trade and other payables		(155,326)	(198,826)
Short term borrowings		0	0
Long term borrowings		(154,776)	0
Provisions		(172,626)	(172,626)
		<u>(482,728)</u>	<u>(371,452)</u>
<b>Unadjusted net current assets</b>		<b>452,230</b>	<b>1,678,103</b>
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with <i>Local Government (Financial Management) Regulation 32</i> as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
<b>Adjustments</b>			
Less: Cash - restricted reserves	3(a)	(740,599)	(585,108)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		0	0
Add: Current portion of borrowings		154,776	0
Add: Current liabilities not expected to be cleared at end of year		133,593	133,593
<b>Adjusted net current assets - surplus/(deficit)</b>		<u><b>0</b></u>	<u><b>1,226,588</b></u>

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

**5. ACQUISITION OF ASSETS**

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

Asset class	Reporting program											2017/18 Budget total \$	2016/17 Actual total \$
	Governance \$	General purpose funding \$	Law, order, public safety \$	Health \$	Education and welfare \$	Housing \$	Community amenities \$	Recreation and culture \$	Transport \$	Economic services \$	Other property and services \$		
<u>Property, Plant and Equipment</u>													
Land and buildings						55,876		54,000	10,000	19,000	35,000	173,876	23,761
Furniture and equipment													19,866
Plant and equipment	18,000								124,687			142,687	102,004
	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,876</b>	<b>0</b>	<b>54,000</b>	<b>134,687</b>	<b>19,000</b>	<b>35,000</b>	<b>316,563</b>	<b>145,631</b>
<u>Infrastructure</u>													
Roads									1,300,111			1,300,111	1,161,271
Footpaths									88,000			88,000	0
Parks and ovals													5,900
Other							10,000			6,000		16,000	83,300
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>1,388,111</b>	<b>6,000</b>	<b>0</b>	<b>1,404,111</b>	<b>1,250,471</b>
<u>Land Held for Resale</u>													
Land held for resale													0
<b>Total acquisitions</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,876</b>	<b>10,000</b>	<b>54,000</b>	<b>1,522,798</b>	<b>25,000</b>	<b>35,000</b>	<b>1,720,674</b>	<b>1,396,102</b>

A detailed breakdown of acquisitions on an individual asset basis can be found in the Budget By Schedule For The Period Ended 30 June 2018 adopted on 9 August 2017.

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

**6. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	<b>Net book value</b>	<b>Sale proceeds</b>	<b>2017/18 Budget</b>		<b>2016/17 Actual</b>		<b>2016/17 Budget</b>	
	<b>\$</b>	<b>\$</b>	<b>Profit</b>	<b>Loss</b>	<b>Profit</b>	<b>Loss</b>	<b>Profit</b>	<b>Loss</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Health	0	0	0	0	0	(334)	0	0
Recreation and culture	0	0	0	0	0	(750)	0	0
Transport	20,700	36,364	15,664	0	2,371	(4,896)	20,500	0
	<b>20,700</b>	<b>36,364</b>	<b>15,664</b>	<b>0</b>	<b>2,371</b>	<b>(5,980)</b>	<b>20,500</b>	<b>0</b>

<b><u>By Class</u></b>	<b>Net book value</b>	<b>Sale proceeds</b>	<b>2017/18 Budget</b>		<b>2016/17 Actual</b>		<b>2016/17 Budget</b>	
	<b>\$</b>	<b>\$</b>	<b>Profit</b>	<b>Loss</b>	<b>Profit</b>	<b>Loss</b>	<b>Profit</b>	<b>Loss</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant and equipment</b>	20,700	36,364	15,664	0	2,371	(5,980)	20,500	0
	<b>20,700</b>	<b>36,364</b>	<b>15,664</b>	<b>0</b>	<b>2,371</b>	<b>(5,980)</b>	<b>20,500</b>	<b>0</b>

A detailed breakdown of disposals on an individual asset basis can be found in the Budget By Schedule For The Period Ended 30 June 2018 adopted on 9 August 2017.

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

**7. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Principal 1-Jul-17	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
<b>Education and welfare</b>								
Loan 109 - CRC	26,647	0	6,097	5,756	20,550	26,647	1,651	1,925
<b>Recreation and culture</b>								
Loan 108 - Bowling Club	65,020	0	14,877	14,043	50,143	65,020	4,028	4,699
<b>Economic services</b>								
Loan 116 - Land Purchase	21,346	0	10,350	9,742	10,996	21,346	1,315	1,882
Loan 119 - Mukinbudin Cafe	97,182	0	7,634	7,253	89,548	97,182	5,583	5,676
<b>Other property and services</b>								
Loan 114 - Trailer 1TJP 062	45,078	0	21,857	20,572	23,221	45,078	2,778	3,974
Loan 115 - Truck DAF MBL 250	33,642	0	16,416	15,643	17,226	33,642	1,657	2,384
Loan 118 - Vibe Roller MBL 16	70,556	0	14,330	13,628	56,226	70,556	3,865	4,395
Loan 120 - Skid Steer MBL 17	49,972	0	6,209	5,934	43,763	49,972	2,525	2,668
Loan 121 - Grader MBL 95	217,997	0	33,872	32,950	184,125	217,997	7,170	7,552
Loan 122 - Roller MBL 811	118,618	0	18,430	17,928	100,188	118,618	3,900	4,109
Loan 123 - Tractor MBL 244	27,897	0	4,704	4,551	23,193	27,897	1,067	1,148
	<b>773,955</b>	<b>0</b>	<b>154,776</b>	<b>148,000</b>	<b>619,179</b>	<b>773,955</b>	<b>35,539</b>	<b>40,412</b>
	<b>773,955</b>	<b>0</b>	<b>154,776</b>	<b>148,000</b>	<b>619,179</b>	<b>773,955</b>	<b>35,539</b>	<b>40,412</b>

All borrowing repayments will be financed by general purpose revenue.

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

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

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

The Shire of Mukinbudin is not expected to take out any new loans in 2017/18.

**(c) Unspent borrowings**

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

**(d) Overdraft**

The Shire has utilised an overdraft facility during the financial year with a limit of \$250,000 as provided by the Bendigo Bank. It is not anticipated that this facility will be required to be utilised during 2017/18.

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

**8. RATING INFORMATION**

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$
<b>Differential general rate or general rate</b>								
GRV - Residential	0.179532	169	1,089,348	195,573	0	0	195,573	188,002
GRV - Vacant	0.179532	0	0	0	0	0	0	814
UV - Rural	0.021127	244	41,416,514	875,007	0	0	875,007	834,115
UV - Mining	0.021127	0	0	0	0	0	0	389
GRV - Non Rateable		65	62,778	0	0	0	0	0
UV - Non Rateable		3	6,600	0	0	0	0	0
<b>Sub-Totals</b>		<b>481</b>	<b>42,575,240</b>	<b>1,070,580</b>	<b>0</b>	<b>0</b>	<b>1,070,580</b>	<b>1,023,320</b>
<b>Minimum</b>								
<b>Minimum payment</b>								
	<b>\$</b>							
GRV - Residential	440	21	18,982	9,240	0	0	9,240	8,000
GRV - Vacant	440	5	1,831	2,200	0	0	2,200	2,000
UV - Rural	550	31	329,996	17,050	0	0	17,050	15,000
UV - Mining	550	7	23,965	3,850	0	0	3,850	2,000
<b>Sub-Totals</b>		<b>64</b>	<b>374,774</b>	<b>32,340</b>	<b>0</b>	<b>0</b>	<b>32,340</b>	<b>27,000</b>
		<b>545</b>	<b>42,950,014</b>	<b>1,102,920</b>	<b>0</b>	<b>0</b>	<b>1,102,920</b>	<b>1,050,320</b>
Discounts/concessions ( <i>Refer note 13</i> )							0	(23,880)
<b>Total amount raised from general rates</b>							<b>1,102,920</b>	<b>1,026,440</b>
Specified area rates ( <i>Refer note 10</i> )							0	0
Movement in Excess Rates							0	(31,066)
Ex Gratia Rates							17,104	17,453
<b>Total rates</b>							<b>1,120,024</b>	<b>1,012,827</b>

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

**9. CASH BACKED RESERVES**

	<b>2017/18 Budget Opening balance</b>	<b>2017/18 Budget Transfer to</b>	<b>2017/18 Budget Transfer (from)</b>	<b>2017/18 Budget Closing balance</b>	<b>2016/17 Actual Opening balance</b>	<b>2016/17 Actual Transfer to</b>	<b>2016/17 Actual Transfer (from)</b>	<b>2016/17 Actual Closing balance</b>	<b>2016/17 Budget Opening balance</b>	<b>2016/17 Budget Transfer to</b>	<b>2016/17 Budget Transfer (from)</b>	<b>2016/17 Budget Closing balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Leave Reserve	133,595	2,192	0	135,787	52,397	81,198	0	133,595	52,397	81,310	(58,790)	74,917
Plant Reserve	314,250	53,106	0	367,356	195,256	118,994	0	314,250	195,256	119,411	0	314,667
Building Reserve	53,240	48,814	0	102,054	24,676	28,564	0	53,240	24,676	28,617	0	53,293
Senior Housing Reserve	19,660	323	0	19,983	37,439	686	(18,465)	19,660	37,439	936	0	38,375
Residential Land Reserve	10,349	170	0	10,519	10,118	231	0	10,349	10,118	253	0	10,371
Swimming Pool Reserve	53,088	20,871	0	73,959	32,348	20,740	0	53,088	32,348	16,329	0	48,677
Unspent Grant Reserve	926	15	0	941	32,190	736	(32,000)	926	32,190	805	(32,000)	995
Roadworks Reserve	0	30,000	0	30,000	0	0	0	0	0	0	0	0
	<b>585,108</b>	<b>155,491</b>	<b>0</b>	<b>740,599</b>	<b>384,424</b>	<b>251,149</b>	<b>(50,465)</b>	<b>585,108</b>	<b>384,424</b>	<b>247,661</b>	<b>(90,790)</b>	<b>541,295</b>

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

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

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

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
Leave Reserve	Ongoing	- To be used to fund annual and long service leave requirements.
Plant Reserve	Ongoing	- To be used for the renewal, upgrade or purchase of new mobile plant and light vehicles.
Building Reserve	Ongoing	- To be used for the renewal, upgrade, replacement and new construction of new buildings and associated infrastructure or to assist finance of building loans.
Senior Housing Reserve	Ongoing	- To be used for the renewal, upgrade, replacement and new construction of additional Aged Units and their maintenance. The surplus/deficit after rent and maintenance has been carried out for the financial year is to be transferred into/from (if required) the reserve.
Residential Land Reserve	Ongoing	- To be used for the proceeds from the sale of subdivision blocks and associated expenditure.
Swimming Pool Reserve	Ongoing	- To be used for the renewal, upgrade, replacement and new construction for the Swimming Pool and associated infrastructure.
Unspent Grant Reserve	Ongoing	- To be used for any grant funding that may not be expended in the current financial year.
Roadworks Reserve	Ongoing	- To be used for the renewal, upgrade, replacement and new construction of streets, roads, bridges, footpaths and storm water drainage.



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

**10. SPECIFIED AREA RATE**

The Shire of Mukinbudin has no specified area rates for 2017/18

**11. SERVICE CHARGES**

The Shire of Mukinbudin has no service charges for 2017/18

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

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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge \$</b>	<b>Instalment plan interest rate %</b>	<b>Unpaid rates interest rates %</b>
<b>Option one</b>				
Single full payment	22/09/2017			11.00%
<b>Option two</b>				
First instalment	22/09/2017			11.00%
Second instalment	24/11/2017	15	5.50%	11.00%
Third instalment	25/01/2018	15	5.50%	11.00%
Fourth instalment	29/03/2018	15	5.50%	11.00%
<b>ESL Penalty Interest</b>				11.00%

	<b>2017/18 Budget revenue \$</b>	<b>2016/17 Actual \$</b>
Instalment plan admin charge revenue	3,315	1,740
Instalment plan interest earned	2,000	1,653
Unpaid rates interest earned	2,454	2,998
	<u>7,769</u>	<u>6,391</u>

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

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

**Rates discounts**

Rate or fee to which discount is granted	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which discount is granted
General rates	0%	0	23,880	No rates discount applies in 2017/18. In 2016/17 a discount of 3% was given on payment of full rates amount owing including arrears, received on or before 7th September or 35 days after the date of service appearing on the rate notice whichever is the later.
		<u>0</u>	<u>23,880</u>	

**Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which the waiver or concession is granted	Objects of the waiver or concession	Reasons for the waiver or concession
Nil			<u>0</u>	<u>0</u>			

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

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
<b>14. FEES &amp; CHARGES REVENUE</b>		
Governance	2,700	2,868
General purpose funding	4,315	5,068
Law, order, public safety	3,050	2,809
Education and welfare	3,640	0
Housing	141,080	133,193
Community amenities	74,910	80,146
Recreation and culture	48,487	43,816
Transport	0	682
Economic services	155,420	175,716
Other property and services	18,480	9,212
	<u>452,082</u>	<u>453,510</u>
<b>15. GRANT REVENUE</b>		
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
Governance	0	546
General purpose funding	761,812	2,488,829
Law, order, public safety	23,720	27,837
Health	6,500	4,646
Education and welfare	0	2,000
Recreation and culture	1,500	36,401
Transport	70,567	120,015
Economic services	1,000	1,102
Other property and services	0	1,016
	<u>865,099</u>	<u>2,682,392</u>
<b>Non-operating grants, subsidies and contributions</b>		
Recreation and culture	0	14,905
Transport	852,644	882,310
	<u>852,644</u>	<u>897,215</u>

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

<b>16. ELECTED MEMBERS REMUNERATION</b>	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
The following fees, expenses and allowances were paid to council members and/or the President.		
Meeting fees	31,977	31,977
President's allowance	10,000	3,500
Deputy President's allowance	2,500	875
Travelling expenses	5,800	4,972
Telecommunications allowance	4,500	4,500
	<u>54,777</u>	<u>45,824</u>

**17. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1-Jul-17 \$</b>	<b>Estimated amounts received \$</b>	<b>Estimated amounts paid (\$)</b>	<b>Estimated balance 30-Jun-18 \$</b>
Police Licensing	0	580,000	(580,000)	0
Wilgoyne Tennis Club	0	0	0	0
Mukinbudin Indoor Cricket Club	11,345	0	(11,345)	0
BRB	0	500	(500)	0
Rates in Advance	0	0	0	0
LGMA Wheatbelt	0	0	0	0
Trust - Other	419	2,000	(2,200)	219
Sports Complex Key Bonds	910	150	(100)	960
Standpipe Key Bonds	350	0	0	350
Mukinbudin Football Club Rams Plates	0	100	(100)	0
Builders Levy (BCITF)	0	240	(100)	140
Karlonning Pipeline Scheme	0	0	0	0
Council Nomination Deposit	0	500	(500)	0
Drive in Donation	500	0	0	500
Housing Tenancy Bonds	5,148	500	(500)	5,148
Hall Hire Bonds & Deposits	0	550	(550)	0
Gym Bonds	1,361	600	(400)	1,561
Soil Conservation	13,166	0	0	13,166
	<u>33,199</u>	<u>585,140</u>	<u>(596,295)</u>	<u>22,044</u>

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

**18. MAJOR LAND TRANSACTIONS**

**Earl Drive Residential Subdivision**

**(a) Details**

Council have developed a new 18 lot residential subdivision. The development included the provision of services such as sewage, power and transport infrastructure.

There are 14 lots available for sale with the sale price ranging from \$30,000 to \$32,000 each. There is no expectation of sales being realised in the foreseeable future.

The Shire has retained 4 lots for its own use.

**(b) Current year transactions**

There are no current year transactions except the repayment of loan 116 which is a liability in relation to this land transaction with an outstanding balance of \$21,346 as at 30 June 2017.

**(c) Expected future cash flows**

	2017/18	2018/19	2019/20	2020/21	2021/21	Total
	\$	\$	\$	\$	\$	\$
<b>Cash outflows</b>						
- Loan repayments	(11,555)	(11,555)	0	0	0	(23,110)
	<u>(11,555)</u>	<u>(11,555)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(23,110)</u>
<b>Cash Inflows</b>						
- Sale proceeds	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net cash flows</b>	<u><u>(11,555)</u></u>	<u><u>(11,555)</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>(23,110)</u></u>

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

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

**20. INTERESTS IN JOINT ARRANGEMENTS**

The Shire of Mukinbudin is involved in the following Joint Venture agreements with the Department of Housing & Works.

- 1 Lot 64 (12) White Street and Lot 69 (6) Lansdell St Houses
- 2 Lot 8 (42) Cruickshank Road Units
- 3 Lot 27 (20) Maddock Street Aged Units 1 & 2
- 4 Lot 28 (18) and Part Lot 29 (16) Maddock Street Aged Units 3,4,5 & 6
- 5 Part Lot 29 (16) Maddock Street Aged Units 7 & 8
- 6 Lot 25 (24) Maddock Street Aged Units 9 & 10

**\*\*LATE AGENDA ITEM\*\***

<b>7.4.5 Changes To The Purpose Of Reserves Effective 16 August 2017</b>	
Location:	Mukinbudin
File Ref:	ADM 204
Applicant:	Edward Nind – Acting Manager Finance
Date:	15 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Edward Nind – Acting Manager Finance
Author:	Edward Nind – Acting Manager Finance
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

**Summary**

Council is requested to consider changing the purpose for which the reserves are set aside to clarify and expand their purpose. Some inactive reserves are recommended for closure.

**Background Information**

The 2017-2018 Annual Budget

Previous Annual Budgets and Annual Financial Statements

**Officer Comment****Introduction**

The requirements with respect to reserves are specified in the Local Government Act 1995 section 6.11 which in part reads.

*“(1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose. ...”*

Currently the Mukinbudin has many separate reserve accounts, some are inactive and some are very limited in their application. To assist long term long term financial planning, prudent management and coordinate with the new Asset Related Expenditure Categorisation Significant Accounting Policy it is recommended that the purposes of reserves be reviewed and changes to the purpose made as part of the 2017-2018 budget adoption.

Since the preparation of the statutory budget the purposes of reserves has been further reviewed. From this review including the purpose and use of inactive reserves and those associated with Joint Venture Arrangements it became clear that additional information was require to ensure correct accounting treatment.

Generally reserves are one of the following types;

- Established and managed at council's discretion.
- Made necessary by grants.
- Made necessary by legal requirements.

Where a reserve is made necessary by grants the purpose of the reserve is still named by council and the requirement to have more than one reserve is at council's discretion.

Where a reserve is made necessary by legal requirements the purpose of the reserve is defined by others and not at councils discretion, in addition the operation of that reserve is usually legally prescribed.

In the past the "Purpose" of some legally required reserves have not been clearly stated or omitted entirely from past Annual Financial Statements and Budgets and the legal operation of that reserve not identified.

The existing and proposed purposes of reserves are given below grouped according to their type.

#### **Reserves Established and Managed at Council's Discretion**

<b>Reserve</b>	<b>Existing Purpose</b>	<b>Proposed Purpose</b>
Leave	"To be used to fund annual and long service leave requirements."	"To be used to fund annual and long service leave requirements." (No change)
Plant	"To be used for the purchase of major plant."	"To be used for the renewal, upgrade or purchase of new or used mobile plant and vehicles. (1)"
Community Bus	This is not recently documented. Assumed to be for the purchase of a community bus.	To be closed. The reserve is inactive and funds for this purpose can be put into the "Plant Reserve".
Building	"To be used for the construction of new buildings or to assist finance of housing loans"	"To be used for the renewal, upgrade, replacement and the construction of new buildings and land assembly associated infrastructure or to assist finance of building loans."
Communications	"To be used for Capital upgrade of the TV Rebroadcaster"	"To be used for the renewal, upgrade or purchase of new community communication facilities including, but not limited to TV, radio, mobile phone and internet services." Note: This reserve is currently inactive.
Residential Land	"To be used for the profit from the sale of subdivision blocks"	"To be used for the proceeds from the sale of subdivision blocks and associated expenditure."

### Reserves Established and Managed at Council's Discretion (Continued)

Reserve	Existing Purpose	Proposed Purpose
Swimming Pool	"To be used for the upgrade of the Swimming Pool in future years"	"To be used for the renewal, upgrade, replacement and new construction for the Swimming Pool and associated infrastructure. All Volunteer Pool Levy income is to be transferred to this reserve." (2)
Self Insurance	"To be used for Insurance Excess"	To be closed. The reserve is inactive and our insurance excess expenditure is not likely to be significant.
Roadworks	"To be used for any unspent Road Grant monies"	"To be used for the renewal, upgrade, replacement and new construction of streets, roads, bridges, footpaths and storm water drainage." (3)

#### Notes:

- (1) The Purpose of the Plant Reserve is modified from what is in the proposed Statutory Budget by removal of the restriction of use to "light" vehicles so provisions for a new Community Bus and other similar vehicles can be included in the "Plant Reserve".
- (2) The Purpose of the Swimming Pool Reserve is modified from what is in the proposed Statutory Budget by the insertion of "All Volunteer Pool Levy income is to be transferred to this reserve".
- (3) The "Roadworks Reserve" was originally one made necessary by grants, however it has been inactive and any unspent grants can be recognised in the existing "Unspent Grant Reserve". Its purpose has therefore been redefined to provide for savings for future road related projects.

### Reserves Made Necessary By Grants

Reserve	Existing Purpose	Proposed Purpose
Royalties for Regions	"To be used for any unspent Royalties for Regions monies"	"To be used for any unspent Royalties for Regions monies" This reserve is inactive but may be required in the future (4).
Unspent Grant	"To be used for any grant funding that may not be expended in the current financial year"	"To be used for any grant funding that may not be expended in the current financial year." (No change)

#### Notes:

- (4) The Royalties for Regions Reserve is currently inactive. This is required as interest earned on unspent monies from the Royalties for Regions needs to be reported.



### Reserves Made Necessary by Legal Requirements

Reserve	Existing Purpose	Proposed Purpose
Seniors Housing	"Net result after rent and maintenance has been carried out for the financial year. This fund is to be used for additional units and maintenance upkeep."	"To be used for the renewal, upgrade, replacement and new construction of additional Aged Units and their maintenance. The surplus/deficit after rent and maintenance has been carried out for the financial year is to be transferred into/from (if required) the reserve." (5)
White St & Lansdell St JV	This is not recently documented. The proposed purpose is taken from the legal agreement.	"To cover anticipated costs of periodic repairs and maintenance to the land and units." (5)
Cruickshank Rd JV	This is not recently documented.	To be used for the renewal, upgrade, replacement and new construction of additional similar units and their maintenance. The surplus/deficit after rent and maintenance has been carried out for the financial year is to be transferred into/from (if required) the reserve." (5)

**Note:**

- (5) A complete review of the existing joint venture contractual arrangements for aged and other joint venture housing to clarify the management, purpose of reserves and operational requirements. This will be the subject of an agenda item in the future.

### **Strategic & Social Implications**

Affordable services and initiatives to meet community including providing more effective asset management and long term planning.

### **Consultation**

Officers and Council

### **Statutory Environment**

Local Government Act 1995. Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards.

### **Local Government Act 1995**

*"6.8. Expenditure from municipal fund not included in annual budget*

- (1) *A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —*
- (a) *is incurred in a financial year before the adoption of the annual budget by the local government; or*
  - (b) *is authorised in advance by resolution\*;* or
  - (c) *is authorised in advance by the mayor or president in an emergency.*

*\* Absolute majority required.*

- (1a) *In subsection (1) —*

*additional purpose means a purpose for which no expenditure estimate is included in the local government's annual budget.*

- (2) *Where expenditure has been incurred by a local government —*
- (a) *pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and*
  - (b) *pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.*

*[Section 6.8 amended by No. 1 of 1998 s. 19.]*

*“6.11. Reserve accounts*

- (1) *Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.*
- (2) *Subject to subsection (3), before a local government —*
  - (a) *changes\* the purpose of a reserve account; or*
  - (b) *uses\* the money in a reserve account for another purpose, it must give one month's local public notice of the proposed change of purpose or proposed use.*

*\* Absolute majority required.*
- (3) *A local government is not required to give local public notice under subsection (2) —*
  - (a) *where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or*
  - (b) *in such other circumstances as are prescribed.*
- (4) *A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.*
- (5) *Regulations may prescribe the circumstances and the manner in which a local government may set aside money for use for a purpose in a future financial year without the requirement to establish and maintain a reserve account.”*

Local Government (Financial Management) Regulations 1996

*“5A. Local governments to comply with AAS*

*Subject to regulation 4, the annual budget, annual financial report and other financial reports of a local government must comply with the AAS.”*

*“17. Reserve accounts, title of etc.*

- (1) *A reserve account is to have a title that clearly identifies the purpose for which the money in the account is set aside.*
- (2) *In the accounts, annual budget and financial reports of the local government a reserve account is to be referred to —*
  - (a) *in the information required by regulations 27(g) and 38, by its full title; and*
  - (b) *otherwise, by its full title or by an abbreviation of that title.*

*[Regulation 17 amended in Gazette 20 Jun 1997 p. 2839.]*

*“18. When local public notice not required for change of use of money in reserve account (Act s. 6.11(3)(b))*

*A local government is not required to give local public notice of a proposed change of use of money in a reserve account —*

*(a) where the money is to be used to meet expenditure authorised by the mayor or president under section 6.8(1)(c); or*

*(b) where the total amount to be so used does not exceed \$5 000 in a financial year.”*

*“27. Notes to annual budget, when required*

*The annual budget is to include or be accompanied by notes detailing — ...*

*(g) in relation to each reserve account, an estimate of —*

*(i) the opening balance brought forward on 1 July; and*

*(ii) the amount to be set aside during the financial year; and*

*(iii) the amount to be used during the financial year; and*

*(iv) the closing balance at 30 June; and*

*(h) if all or part of the money in a reserve account is to be used or set aside for a purpose other than the purpose for which the account was established —*

*(i) the proposed purpose; and*

*(ii) an estimate of the amount to be used or set aside; and*

*(iii) the objects of, and reasons for, the change of use or purpose; ...”*

*“38. Reserve accounts, information about in annual financial report*

*(1) In relation to each reserve account, the annual financial report is to include details of —*

*(a) the purpose for which the money in the account is set aside; and*

*(b) the amount set aside during the financial year; and*

*(c) the amount used during the financial year; and*

*(d) the opening balance brought forward on 1 July; and*

*(e) the closing balance at 30 June; and*

*(f) if the money held in a financial institution or institutions is insufficient to match the corresponding asset account in the balance sheet —*

*(i) the extent of the insufficiency; and*

*(ii) the reason for the insufficiency; and*

*(iii) when the insufficiency is likely to be made up; and*

*(g) when the local government anticipates the money in the account will be used; and*

*(h) if the purpose of the account was changed or if money in the account was used for another purpose —*

*(i) the purpose for which the money was used; and*

*(ii) the amount changed or used; and*

*(iii) the objects of, and reasons for, the change or use.*

*(2) In relation to an asset re-valuation reserve established in accordance with the AAS, the annual financial report is not to include the details set forth in subregulation (1).*

*[Regulation 38 amended in Gazette 20 Jun 2008 p. 2725.]”*

## **Policy Implications**

Nil

**Financial Implications**

Better financial reporting and management.

Cr Comerford left the meeting at 2.56pm and returned at 2.59pm

Cr O'Neil left the meeting at 2.56pm and returned at 2.59pm

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 13 08 17**

**Moved: Cr Junk**

**Seconded: Cr Palm**

**Recommendation 1 – Reserves Purposes**

**That the purposes of reserves be changed, as required, to the purpose below and included in the 2017-2018 Statutory Budget;**

<b>Reserve</b>	<b>Purpose</b>
<b>Leave</b>	<b>To be used to fund annual and long service leave requirements.</b>
<b>Plant</b>	<b>To be used for the renewal, upgrade or purchase of new mobile plant and vehicles.</b>
<b>Building &amp; Residential Land</b>	<b>To be used for the renewal, upgrade, replacement and construction of new buildings and associated infrastructure, to assist finance of building loans, future expansion and land development, and proceeds from the sale of subdivision blocks.</b>
<b>Communications</b>	<b>To be used for the renewal, upgrade or purchase of new community communication facilities including, but not limited to TV, radio, mobile phone and internet services</b>
<b>Residential Land</b>	<b>To be used for the proceeds from the sale of subdivision blocks and associated expenditure.</b>
<b>Swimming Pool</b>	<b>To be used for the renewal, upgrade, replacement and new construction for the Swimming Pool and associated infrastructure. All Volunteer Pool Levy income is to be transferred to this reserve.</b>
<b>Roadworks</b>	<b>To be used for the renewal, upgrade, replacement and new construction of streets, roads, bridges, footpaths and storm water drainage.</b>
<b>Royalties for Regions</b>	<b>To be used for any unspent Royalties for Regions monies.</b>
<b>Unspent Grant</b>	<b>To be used for any grant funding that may not be expended in the current financial year.</b>

<b>Seniors Housing</b>	To be used for the renewal, upgrade, replacement and new construction of additional Aged Units and their maintenance. The surplus/deficit after rent and maintenance has been carried out for the financial year is to be transferred into/from (if required) the reserve.
<b>White St &amp; Lansdell St JV</b>	To cover anticipated costs of periodic repairs and maintenance to the land and units.
<b>Cruickshank Rd JV</b>	To be used for the renewal, upgrade, replacement and new construction of additional similar units and their maintenance. The surplus/deficit after rent and maintenance has been carried out for the financial year is to be transferred into/from (if required) the reserve.

#### **Recommendation 2 – Reserves To Be Closed**

**That the following reserves be closed;**

- **Community Bus Reserve**
- **Self Insurance Reserve**
- **Residential Land Reserve. Existing funds are to be transferred to the new combined Building & Residential Land Reserve.**

**Carried: 9 / 0**

## 7.5 Chief Executive Officer's Reports

<b>7.5.1 NEWROC Executive Meeting Minutes 25<sup>th</sup> July 2017</b>	
Location:	Shire of Koorda Council Chambers
File Ref:	ADM 236
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	10 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Dirk Sellenger, Chief Executive Officer
Voting Requirements	Simple Majority
Documents Attached	Minutes of NEWROC Executive Meeting 25 <sup>th</sup> July 2017
Documents Tabled	Nil

### **BACKGROUND**

An Executive Meeting of NEWROC was held on Tuesday 25<sup>th</sup> July at the Shire of Koorda Council Chambers.

### **OFFICER COMMENT:**

The following items were in the Minutes:

#### **3. PRESENTATIONS**

- 3.1 SAM DOWLING – NEWROC HEALTH STRATEGY
- 3.2 TONY BROWN - WALGA

#### **7. MATTERS FOR DECISION**

- 7.1 NEWROC STRATEGIC PROJECTS
- 7.2 CEACA
- 7.3 WHEATBELT DEVELOPMENT COMMISSION – TOURISM STRATEGY
- 7.4 TELECOMMUNICATIONS

#### **8. OTHER MATTERS**

- 8.1 VEHICLE CONCESSIONS
- 8.2 NEWROC WEBSITE
- 8.3 WALGA AGM – SHIRE OF TRAYNING
- 8.4 ATO – COUNCILLOR PAYMENTS

Next NEWROC Meeting dates:

The following dates have been adopted for NEWROC meetings during 2017.

25 July	Executive	Shire of Koorda
22 August	Council	Shire of Mt Marshall
26 September	Executive	Shire of Mt Marshall
24 October	Council	Shire of Nungarin
28 November	Executive	Shire of Nungarin
12 December	Council	Shire of Mukinbudin (Christmas Function)

Cr Paterson left the meeting at 3.27pm and returned at 3.28pm  
Cr Paterson left the meeting at 3.29pm and returned at 3.30pm  
Cr Poultney left the meeting at 3.51pm

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 15 08 17**

**Moved: Cr Ventris**

**Seconded: Cr Junk**

**That Council receive the NEWROC Executive Meeting Minutes for 25<sup>th</sup> July 2017.**

**Carried 8 / 0**



North Eastern Wheatbelt Regional Organisation of Councils

Koorda | Mt Marshall | Mukinbudin | Nungarin | Trayning | Wyalkatchem

# Executive Meeting

25 July 2017

Shire of Koorda

Council Chambers

Cnr Allenby & Haig Streets, KOORDA

## MINUTES

1:30pm Afternoon Tea

2.00pm Meeting

### **NEWROC Vision Statement**

*NEWROC is a strong, cohesive regional leadership group that fosters economic prosperity of member Councils.*



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## ANNUAL CALENDAR OF ACTIVITIES

MONTH	ACTIVITY	MEETING
January		Executive
February	<ul style="list-style-type: none"> <li>🔥 Council refreshes itself on NEWROC Vision, Mission, Values (review Vision and Mission every other year)</li> <li>🔥 Council reviews NEWROC project priorities</li> </ul>	Council
March	<ul style="list-style-type: none"> <li>🔥 WDC attendance to respond to NEWROC project priorities</li> <li>🔥 Submit priority projects to WDC, Regional Development and WA Planning</li> </ul>	Executive
April	<ul style="list-style-type: none"> <li>🔥 NEWROC Budget Preparation</li> <li>🔥 Review NEWTRAVEL Tourism Officer Contract - expires June 2017</li> </ul>	Council
May	<ul style="list-style-type: none"> <li>🔥 NEWROC Draft Budget Presented</li> <li>🔥 NEWROC Executive Officer Contract/Hourly Rate Review (current contract expires June 2019)</li> </ul>	Executive
June	🔥 NEWROC Budget Adopted	Council
July		Executive
August	🔥 Information for Councillors pre-election	Council
September		Executive
October		Council
November	<ul style="list-style-type: none"> <li>🔥 NEWROC Induction of new Council representatives (every other year)</li> <li>🔥 NEWROC CEO and President Handover (bi-annual)</li> <li>🔥 Review NEWROC MoU (every other year)</li> </ul>	Executive
December	🔥 NEWROC Annual Dinner	Council

### ONGOING ACTIVITIES

Compliance

Media Releases

### **NEWROC CEO Rotation**

Shire of Mt Marshall

**Shire of Nungarin** (2015-2017)

Shire of Wyalkatchem

Shire of Koorda

Shire of Mukinbudin

Shire of Trayning

**NEWROC PROJECTS - Activity Running Sheet**

<b>ACTIVITY</b>	<b>Progress as at June 2017</b>
1. NEWROC Incubator Business Project	Business Case developed – to be reviewed (June 2017)
2. Land development mapping exercise	
3. Regional Road Construction Group	Ongoing discussions
4. Align waste contracts amongst members Regional Waste Site	Avon Waste presentations
5. Gap analysis of local government services amongst	
6. Youth Officer / Youth programs	Development of Youth Strategy – funding being explored
7. LG Skills Audit	
8. Universally designed accommodation Additional need for quality accommodation	NEWROC Accommodation Study completed CEACA Project underway
9. Art in the Wheatbelt (art on silo's and adding value to Wheatbelt Way)	Concept supported in Aug 2015, needs further progression with Wheatbelt Way
10. NRM	NRM Strategy reviewed in 2015 and aligned to Wheatbelt Blueprint
11. Childcare Services – mobile and permanent	Investigation 2016, childcare survey and Better Beginnings presentation Shire of Wyalkatchem and Koorda possibly working together (March 2017)
12. Telecommunications	Telecommunications Business Case completed 2016 SWW Project, BBRF Application Feb 2017 Meeting with RuralNet 12/7/2017
13. Health	NEWROC Health Strategy due for completion June 2017 Steering Committee meeting in July to progress the strategy Budget allocation of strategic NEWROC Health projects in individual member budgets as of July 1 2018 Steering Committee 17/7/2017
14. LEMC Regional Activities / Risk Management	
15. Compliance IPR, Reg 17 Subsidiary / Governance	Compliance officer discussed 2016 Members took up the LGIS Reg 17 service Dept LG presentation Feb 2017 NEWROC EO and WALGA (T Brown) discussion regarding process June 2017 and presentation at Council meeting
16. Records Management and Disposal	Avon Paper Shred contacted and information to be presented at April 2017 Council meeting Shire of Mt Marshall is the only Shire ready for collection – completed Presentation by IT Vision at Exec 25/7/2017
17. Plant equipment	CEO's providing feedback to Ian McCabe (March 2017)
18. Joint procurement	Responses still to be received (March 2017)
19. IT equipment	Responses still to be received
20. NEWROC Economic Development Officer Proposal	JDF drafted and presented at the May 2017 Executive Meeting Shire of Mt Marshall pursuing this on an individual basis at this stage Hon Darren West invited to a future NEWROC meeting to discuss Development Commission resourcing and economic development role
21. NEWROC Aged Friendly Community Plan review	Aged Friendly Community Plan will be reviewed at the July 2017 Executive Meeting
22. Kununoppin Bonded Medical Scholarship	Reviewed
23. NEWROC Building Services	
24. Group insurance	To be discussed in 2018
25. NEWTravel	Contract and JDF reviewed 2015, 2016 Multiplier effect of tourism to be instigated Presentation at June Council meeting
26. NEWROC Website	Complete and live Passwords re-sent 4/7/2017

## NORTH EASTERN WHEATBELT REGIONAL ORGANISATION OF COUNCILS

Minutes for the Executive Meeting held at the Shire of Koorda, Council Chambers, Cnr Allenby & Haig Streets, Koorda on Tuesday 25 July 2017 commencing at 2.09pm

### MINUTES

#### 1. OPENING AND ANNOUNCEMENTS

Chair opened meeting at 2.09pm

#### 2. RECORD OF ATTENDANCE AND APOLOGIES

##### 2.1. Attendance

Bill Fensome	CEO NEWROC, Shire of Nungarin
David Burton	Shire of Koorda
John Nuttall	Shire of Mt Marshall
Dirk Sellenger	Shire of Mukinbudin (by phone)
Graham Merrick	Shire of Trayning
Ian McCabe	Shire of Wyalkatchem

Caroline Robinson	Executive Officer NEWROC
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##### 2.2. Apologies

Nil

##### 2.3. Guests

Sam Dowling	KM Advisory and 42 Solutions (NEWROC Health Strategy)
Tony Brown	WALGA

##### 2.4. Leave of Absence Approvals / Approved

Nil

##### 2.5. Conflict of Interest Declarations

Nil

##### 2.6. Opening Discussion

Members discussed annual budgets and rate setting:

- 👉 Shire of Wyalkatchem - 5% rate (looking towards a stable and incremental approach in the future)
- 👉 Shire of Trayning - 3% rate (with an increase in fees and charges)
- 👉 Shire of Koorda - 3% Koorda (with interest free payment instalments)
- 👉 Shire of Mt Marshall - 3.5%
- 👉 Shire of Mukinbudin - 6%
- 👉 Shire of Nungarin - 4.95%

#### 3. PRESENTATIONS

### 3.1. Sam Dowling – NEWROC Health Strategy

Process for the NEWROC Health Strategy:

- 👉 Document review
- 👉 Stakeholder engagement and liaison
- 👉 Analysis
- 👉 Design 6yr plan
- 👉 Develop focus areas, activities
- 👉 Priorities
- 👉 Implementation

There is a Working Paper and a Better Health Plan. The Working Paper informs the Better Health Plan.

Suggestion to not share the Working Paper with the Steering Committee as they are key stakeholders (WACHS, WAPHA, Rural Health West etc) that the NEWROC want to work with, connect and improve services with.

Better Health Plan Focus Area – all NEWROC specific

- 👉 Recruitment and retention
- 👉 Engaging community
- 👉 Prevention and healthy lifestyle
- 👉 Partnerships

#### Discussion:

- 👉 Order of strategies – partnerships is our priority (NEWROC formal entity structure is not necessary for this), then recruitment and retention, then prevention running alongside this
- 👉 System wide solutions
- 👉 Key stakeholders being open about their strategic plans- helps the Shires invest in ancilliary infrastructure and services
- 👉 Some additional points: promoting Telehealth (Beacon cannot access it at the moment), engagement with WACHS is difficult, WAPHA Pathways approach should be looked into, Federal Stronger Rural Communities grant (transport theme with Melissa Price) and personal health service offering in Kellerberrin as an idea, Active Smart and the lack of engagement because the service was moved to the phone, Mental Health Commission grant applications
- 👉 Appropriate expertise at the right time to come into the NEWROC to discuss health
- 👉 Sam will update the plan and provide it to the August Council meeting

### 3.2. Tony Brown - WALGA

Local Government Act Review

- 👉 Consultation process with WALGA seeking member input (August, September – ZONE meetings, feedback from forums like NEWROC, feedback from individual members by the end of October)
- 👉 Minister wants to do a review this year and present in 2018
- 👉 PHASE 1 focus:
  - Increasing participation in local government elections
  - Strengthening public confidence in local government elections
  - Making information online
  - Restoring public confidence
  - Regional subsidiaries
- 👉 PHASE 2:
  - Increasing community participation

- Enabling local government enterprises
- Improving financial management
- Improving behavior and relationships (this may move into PHASE 1)
- Reducing red tape
- 👉 Discussion paper is currently being circulated and all positions are open for review PLUS welcome to new ideas
- 👉 WALGA's priorities – gifts, regional subsidiaries, rating exemptions, financial management issues. The Minister has also put forward his priorities.

### Discussion:

- 👉 Need for the allowance of phone and online meetings, online notices and the ability to email rates (currently paper and electronic)
- 👉 CBH payment of rates or lack there of
- 👉 Wards and the 8yr process in the Act
- 👉 Senior Employees – majority of members agreed to disband
- 👉 Tender thresholds – guidance on period of time e.g. 12 months / at the moment it is over an infinite period of time
- 👉 Terms of office and creating consistency e.g. integrated planning
- 👉 Method of election of Mayor / President – WALGA's current provisions should stay but slight amendment to 'at large' but final decision back to the Council
- 👉 Elected member training – WALGA opposes the State Government position but they do have a fall back position e.g. only for first time elected members, uses the elected members skillset, recognises RPL, to be completed in first 12 months, penalty for non-compliance
- 👉 Disposition of property – trade ins v purchase (e.g. cars v graders) and WALGA's position is to disband it
- 👉 Regional subsidiary – WALGA would like to see land acquisition and commercial activity added
- 👉 Postal Elections – very expensive proposition to use the AEC and likely to impact rates
- 👉 Mandatory Voting – discussion regarding voluntary and mandatory (in line with State, Federal government, preferential treatment, policing it, fine enforcement, and the possible extension of politicising this). Majority of CEO's supported voluntary voting. Majority of CEO's supported online voting and annual elector meetings to be disbanded. Timing issues for annual reports and annual electoral meetings. Electors can come to any meeting
- 👉 Annual review of certain employees performance: Council performance review of CEO only, not other staff
- 👉 Gifts: only in the role of elected members or employees, needs a timeline (state timeline to be adhered to)
- 👉 Rules of conduct: WALGA supports code of confidentiality
- 👉 Borrowings: WALGA position - Council should be able to use its assets to borrow, currently can only borrow against rateable income
- 👉 Time based differential rating – ability to have differential rates on vacant land if no building takes place during a set period of time
- 👉 WALGA position - LandCorp payments should come to local government not the State government
- 👉 Should have ability to stand down individual Councillors not the whole Council
- 👉 Audit – position is to allow the Auditor General to contract out some or all of the financial audits, discussion on audit scope
- 👉 Majority agreed with first passed the post for voting

### Regional Subsidiary Legislation

- 👉 If the current provisions of the legislation are amended then it could be pursued
- 👉 WALGA can assist with the business plan and a model charter and some of the activities could be pursued in the background so the NEWROC are ready

- 👉 Current regulations – unless we were needing to lease or own an asset the current regulations would fit the group
- 👉 Clear announcement of the regional subsidiary model at present and whether the Executive can proceed and work towards it
- 👉 Discussion of the NEWROC Health Strategy and giving it an ‘engine’, plus also a structure for the Strategy to be pursued through

## RESOLUTION

**Governance report to be provided to the NEWROC Council with a recommendation that the Executive pursue a regional subsidiary**

**Moved D Burton**

**Seconded G Merrick**

**Carried 6/0**

## 4. DIRECTORS REPORTS AND INFORMATION SESSION

The Executive Committee has previously agreed to include this session at the commencement of each meeting for Directors to provide updates on activities within their Portfolio and for an exchange of issues and news pertinent to the region and member councils.

(Dirk Sellenger left by phone at 4.20pm)

### Corporate Capacity - Bill Fensome

- 👉 New NEWROC Chair and NEWROC CEO will occur after the October elections, taking effect in November

### Economic Development and Tourism - John Nuttall

- 👉 Telecommunications discussion
- 👉 NEWROC can send the one page summary of the telecommunications project out to interested stakeholders / partners but commercial information is to be withheld

### Environment - Graham Merrick

- 👉 Nothing to report at present

### Transport and Infrastructure - Dirk Sellenger

### Emergency Management and Health - Ian McCabe

- 👉 Successful AWARE funding of \$24,000. All thanked Ian for the application
- 👉 Shire of Wyalkatchem is meeting with the AWARE Project Officer on the 26/7/2017. Officially starts at the end of August and will have 12 months to complete
- 👉 Age Friendly Network event, all invited. Good line up of speakers and Ian encourages all to attend and share their information and resources

### Community Development and Regulatory Services - David Burton

- 👉 Nothing to report at present

## 5. MINUTES OF MEETINGS

Minutes of the Executive Meeting held 23 May 2017 have previously been circulated.

### RESOLUTION:

**That the Minutes of the Executive Meeting held on 23 May 2017 be received as a true and correct record (with the name amendment)**

**Moved G Merrick**

**Seconded I McCabe**

**Carried 5/0**

### 5.1. Business Arising

#### 5.1.1. Plant Inventory

*Extract from February Minutes below:*

**ACTION:** *Ian McCabe to create a spreadsheet which includes columns for plant inventory, age / hours a year, anticipated replacement and any other items and distribute to CEO's with the possibility of group purchasing, sharing etc*

*Update March 2017: Members are still providing responses to Ian McCabe*

#### **Discussion:**

 Ian will contact each Shire individually and involve the Works Supervisor if necessary

#### 5.1.2. Transport and Infrastructure

The following actions were discussed at the meeting:

**ACTION:** *David to supply Dirk with the name of the local Blue Metal contractor.*

**ACTION:** *Dirk to speak to Rod Munns regarding an approach to all members for the supply of bitumen and aggregate.*

#### **Discussion:**

 Name of the supplier was DMB Quarries

(Tony Brown left at 4.24pm)



**6. FINANCIAL MATTERS****6.1. Income and Expenditure**

<b>PORTFOLIO:</b>	Corporate Capacity
<b>FILE REFERENCE:</b>	42-2 Finance Audit and Compliance
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	18 July 2017
<b>ATTACHMENT NUMBER:</b>	Nil
<b>CONSULTATION:</b>	Dannelle Foley
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

**COMMENT:**

The below list outlines the income and expenditure from 1 June 2017 to 30 June 2017.

**NEWROC Funds #5557 Transactions**

North Eastern Wheatbelt Regional Organisation of Councils  
For the period 1 June 2017 to 30 June 2017

Date	Description	Reference	Credit	Debit	Gross
<b>NEWROC Funds #5557</b>					
	Opening Balance		89,305.22	0.00	0.00
01 Jun 2017	Payment: Digit Books Pty Ltd	INV-8735	0.00	50.00	(50.00)
01 Jun 2017	Bendigo Bank	Interest Received	12.60	0.00	12.60
01 Jun 2017	Bendigo Bank	Transaction Fees	0.00	2.00	(2.00)
13 Jun 2017	Payment: Bencubbin CRC	Benny CRC Inv#1891	0.00	64.25	(64.25)
13 Jun 2017	Payment: KMAdvisory Pty Ltd	KMAdvisory Inv117	0.00	4,702.00	(4,702.00)
13 Jun 2017	Payment: Solum Wheatbelt Business Solutions	Solum EO Services Inv 242	0.00	3,924.60	(3,924.60)
14 Jun 2017	Payment: Vernon Contracting	Tourism Officer #1002	0.00	1,414.82	(1,414.82)
15 Jun 2017	Payment: Vernon Contracting	Tourism Officer #1004	0.00	1,360.92	(1,360.92)
19 Jun 2017	Payment: Wheatbelt Development Commission	NEWROC Health Strategy Grant	21,164.00	0.00	21,164.00
21 Jun 2017	Payment: KMAdvisory Pty Ltd	KMAdvisory Inv#117	0.00	10,000.00	(10,000.00)
23 Jun 2017	Payment: City of Karratha	City of Karratha 2016 LGW Dinner	60.00	0.00	60.00
29 Jun 2017	Payment: Lapa	Lapa - LGW Dinner Deposit	0.00	500.00	(500.00)
29 Jun 2017	Payment: KMAdvisory Pty Ltd	KM Advisory - Health Strategy 2nd Instalment	0.00	4,998.00	(4,998.00)
29 Jun 2017	Payment: KMAdvisory Pty Ltd	KM Advisory - Health Strategy 2nd Instalment Inv 217	0.00	10,000.00	(10,000.00)
29 Jun 2017	Payment: Solum Wheatbelt Business Solutions	Solum - EO Services Inv243	0.00	4,789.00	(4,789.00)
	<b>Total NEWROC Funds #5557</b>		<b>21,236.60</b>	<b>41,805.59</b>	<b>(20,568.99)</b>
	Closing Balance		68,736.23	0.00	0.00
	<b>Total</b>		<b>21,236.60</b>	<b>41,805.59</b>	<b>(20,568.99)</b>

## Profit and Loss Report to the 30 June 2017.

**Profit & Loss**  
**NEWROC**  
**For the month ended 30 June 2017**

	Jun-17	YTD
<b>Income</b>		
Grants received	\$0.00	\$19,240.00
Interest Received	\$12.60	\$8,016.35
Subscriptions Received	\$0.00	\$118,977.28
<b>Total Income</b>	<b>\$12.60</b>	<b>\$146,233.63</b>
<b>Gross Profit</b>	<b>\$12.60</b>	<b>\$146,233.63</b>
<b>Less Operating Expenses</b>		
Accounting/Audit fees	\$45.45	\$4,009.05
Administration	\$20.00	\$20.00
Bank charges	\$2.00	\$68.70
Catering	\$0.00	\$1,882.36
Consultancy Fees	\$0.00	\$6,600.00
Contractor/Services	\$0.00	\$4,200.00
Event / Ceremony Expenses	\$454.55	\$734.46
Executive Officer Business Case/Project Work	\$3,372.55	\$10,863.46
Executive Officer Contract Services	\$2,695.00	\$31,855.30
Gifts	\$0.00	-\$121.85
Grants distributed	\$13,365.45	\$19,240.00
Office Expenses	\$38.41	\$1,611.14
Seminars/Conferences	\$0.00	\$500.00
Subscriptions Distributed	\$0.00	\$1,030.00
Tourism Officer Contract Services	\$2,200.00	\$14,264.73
Travel Executive Officer	\$354.00	\$4,241.71
Travel Tourism Officer	\$323.40	\$2,144.80
WBW Marketing	\$0.00	\$3,000.00
WBW Signage	\$0.00	\$14,668.80
Website and Database	\$0.00	\$6,750.91
<b>Total Operating Expenses</b>	<b>\$22,870.81</b>	<b>\$127,563.57</b>
<b>Net Profit</b>	<b>-\$22,858.21</b>	<b>\$18,670.06</b>

In the future an actual vs projected budget will be presented in this item for members to review, as discussed at the June Council meeting. The Executive Officer and Ian McCabe are working on the 2017/18 Budget and its background structure.

**RESOLUTION:**

**That the income and expenditure from 1 June to 30 June 2017 and the profit and loss report as at 30 June 2017, as listed, be received.**

**Moved I McCabe****Seconded D Burton****Carried 5/0**

**6.2. Balance Sheet**

**PORTFOLIO:** Corporate Capacity  
**FILE REFERENCE:** 42-2 Finance Audit and Compliance  
**REPORTING OFFICER:** Caroline Robinson  
**DISCLOSURE OF INTEREST:** Nil  
**DATE:** 18 July 2017  
**ATTACHMENT NUMBER:** Nil  
**CONSULTATION:** Dannelle Foley  
**STATUTORY ENVIRONMENT:** Nil  
**VOTING REQUIREMENT:** Simple Majority

**COMMENT:**

**Balance Sheet**  
**NEWROC**  
**As at 30 June 2017**

**Assets****Bank**

NEWROC Funds #5557	\$68,736.23
NEWROC Investment Account#6026	\$317,936.93
<b>Total Bank</b>	<b>\$386,673.16</b>

**Current Assets**

Community Safety & Crime Prevention	-\$801.00
Executive Officer	-\$53,100.65
General Purpose	-\$156,682.24
Governance / General Administration	-\$95.30
Grant Funding	-\$19,240.00
Joint Planning Project	-\$7,629.86
Medical Enhancement Fund	-\$38,317.36
Monies allocated to projects	\$32,966.24
Natural Resource Management	-\$8,982.76
NEWTRAVEL Tourism Officer	-\$2,523.40
Wheatbelt Way	-\$21,447.51
<b>Total Current Assets</b>	<b>-\$275,853.84</b>

<b>Total Assets</b>	<b>\$110,819.32</b>
---------------------	---------------------

**Liabilities****Current Liabilities**

Gst Payable	\$8,237.32
Rounding	-\$0.02
<b>Total Current Liabilities</b>	<b>\$8,237.30</b>

<b>Total Liabilities</b>	<b>\$8,237.30</b>
--------------------------	-------------------

<b>Net Assets</b>	<b>\$102,582.02</b>
-------------------	---------------------

**Equity**

Current Year Earnings	\$18,670.06
Retained Earnings	\$83,911.96
<b>Total Equity</b>	<b>\$102,582.02</b>

## Project Comments

*Medical Enhancement Fund – Current Scholar Tony Hu.*

Funds contributed by KTY, MM, MBL and NA for the purpose of funding the Kununoppin Medical Scholarship. Previous project name Kununoppin Bonded Medical Scholarship.

*Community Safety and Crime Prevention*

Balance of fund remaining. No project allocated for this funding.

*Joint Planning* - No project has been identified.

*NEWROC Promotion* – Development of NEWROC Live, Work and Invest website almost complete.

*Tourism Officer* - Employment of Linda Vernon. Contract expires 30 June 2018.

*Wheatbelt Way*

Wheatbelt Way Shire's are able to apply to NEWTRAVEL to upgrade or replace signage for the Wheatbelt Way sites only, these requests must go to a NEWTRAVEL.

## NOTES ON TERM DEPOSIT

The Executive Officer reinvested the Term Deposit on the 20/03/2017 for 2.3% for 6 months (a slightly better rate was offered for 12 months however in light of the BBRF application, we may need to access these funds)

## RESOLUTION:

**That the Balance Sheet for the period ending 30 June 2017 be received**

**Moved: I McCabe**

**Seconded: J Nuttall**

**Carried 5/0**

## Discussion:

- 👉 Balance Sheet presented was missing a journal entry and the correct balance sheet as of the 30 June 2017 will be sent post meeting
- 👉 Graham queried the negative balances and the Executive Officer will provide an explanation post meeting (this has been discussed previously)

Post meeting email sent to members with the correct Balance Sheet:

**Balance Sheet  
NEWROC**

	<b>30 Jun 2017</b>
<b>Assets</b>	
<b>Bank</b>	
NEWROC Funds #5557	\$68,736.23
NEWROC Investment Account#6026	\$317,936.93
<b>Total Bank</b>	<b>\$386,673.16</b>
<b>Current Assets</b>	
Community Safety & Crime Prevention	-\$801.00
Executive Officer	-\$34,472.25
General Purpose	-\$156,232.84
Governance / General Administration	-\$43.30
Grant Funding	-\$20,576.55
Joint Planning Project	-\$7,629.86
Medical Enhancement Fund	-\$38,317.36
Monies allocated to projects	\$12,397.25
Natural Resource Management	-\$8,982.76
NEWTRAVEL Tourism Officer	\$252.34
Wheatbelt Way	-\$21,447.51
<b>Total Current Assets</b>	<b>-\$275,853.84</b>
<b>Total Assets</b>	<b>\$110,819.32</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Gst Payable	\$8,237.32
Rounding	-\$0.02
<b>Total Current Liabilities</b>	<b>\$8,237.30</b>
<b>Total Liabilities</b>	<b>\$8,237.30</b>
<b>Net Assets</b>	<b>\$102,582.02</b>
<b>Equity</b>	
Current Year Earnings	\$18,670.06
Retained Earnings	\$83,911.96
<b>Total Equity</b>	<b>\$102,582.02</b>

**7. MATTERS FOR DECISION****7.1. NEWROC Strategic Projects**

<b>PORTFOLIO:</b>	Corporate Capacity
<b>FILE REFERENCE:</b>	041-5 Strategic and Future Planning
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	18 July 2017
<b>ATTACHMENT NUMBER:</b>	Nil
<b>CONSULTATION:</b>	Shire of Merredin CEO, Tony Brown WALGA
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

**BACKGROUND**

At the NEWROC April 2017 Council meeting the follow resolution was passed:

**RESOLUTION:**

- 1) The NEWROC EO investigate what is involved in a Solar Farm
- 2) The NEWROC priorities, in no particular order include renewable energy, Housing, Aged Care, Telecommunications, Youth, Health, and retention of the health workforce
- 3) The NEWROC Executive review the NEWROC Aged Friendly Communities Plan, Kununoppin Bonded Medical Scholarship, Small Business Friendly Initiative and Business Incubator project and report back to the NEWROC Council meeting in June

Moved Cr Tarr

Seconded Cr Davis

Carried 6/0

**COMMENT**

 Youth

A proposal has been sought for the development of a youth strategy for the NEWROC. This will be discussed at the meeting

 Governance

The NEWROC EO emailed the Shire of Merredin CEO to request a copy of the Wheatbelt Communities constitution, as requested by members at the June Council meeting. The CEO directed the NEWROC EO to the CEACA constitution (which is currently under review) and David Burton found a copy for review. John Nuttall also provided input regarding the proposed amendments to this constitution. A summary of the CEACA constitution key points is as follows:

- Operates under the Associations Act (needs to be updated however to be in line with the new legislation)
- Has all the powers of an incorporated not for profit organisation (can employ people, make a profit that can be reinvested into the organisation, take out loans, apply for grants, establish subsidiary entities, can hold onto to assets in a trust manner etc)
- Membership is of residents in the participating local governments, with endorsement by the local government Council
- Chair is not an elected member of a local government or their employee

- All other usual elements of an incorporated body are met e.g. voting, meeting procedures, annual audit, dissolution, common seal etc.

Tony Brown, WALGA, will be present at the meeting to discuss any updates in the review of the Local Government Act and regional subsidiaries, as well as to help members move forwards in achieving NEWROC's vision and some projects which might require additional governance structures.

 Health, Health workforce

A presentation by Samantha Dowling regarding the NEWROC Health Strategy will be provided at the meeting and it is expected some priorities and activities are to be developed. Ian McCabe who is on the Project Steering Committee sent the draft strategies by email on the 19/07/2017 for CEO's to comment on.

**RESOLUTION:**



**Information is received**

**Moved D Burton**

**Seconded I McCabe**

**Carried 5/0**

**Discussion:**

-  Shire of Koorda has a new Youth Group who will be invited to Council to help share information, develop civic leadership skills etc.
-  Executive Officer has had a discussion with the Wheatbelt Development Commission regarding a solar farm – there is some planning in the pipeline and further information to be presented in the near future

**7.2. CEACA**

<b>PORTFOLIO:</b>	Emergency Management and Health
<b>FILE REFERENCE:</b>	085-6 Central East Aged Care Alliance
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Caroline Robinson is the EO of NEWROC and the EO of the WBN
<b>DATE:</b>	18 July 2017
<b>ATTACHMENT NUMBER:</b>	Nil
<b>CONSULTATION:</b>	Nil
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

**COMMENT**

The CEACA tender has been released on the WALGA website. It closes on the 15 August 2017.

A non mandatory information session was held in Kellerberrin on 11 July. A number of lead businesses and local small businesses attended and were briefed by the Wheatbelt Business Network, WALGA and the architect. Shire of Merredin CEO and Helen Westcott of CEACA were also in attendance.

Following the presentation the WBN helped small businesses network and introduce themselves to the lead businesses with a lot of business card swapping. Since the meeting the WBN has been fielding calls and providing additional business contact details for trade services.

A number of addendums have been issued by WALGA since the tender release.

**RESOLUTION:**

**Information is received**

**Moved J Nuttall**

**Seconded I McCabe**

**Carried 5/0**

**Discussion:**

- 👉 Access Housing won the project management tender and now they are working on a management model
- 👉 Early discussions suggest that for the CEACA management model to work there needs to be approx. 250 houses under management.
- 👉 The proposed rental rate will be charged at 25% / 30% of someone's income (Department of Housing guidelines is 25%). Shire of Trayning uses 25% of someone's income with a maximum set at \$100 a week, Wyalkatchem aged care units is 25% and the Shire of Mt Marshall has increased their rent by \$10 a week



### 7.3. Wheatbelt Development Commission – Tourism Strategy

<b>PORTFOLIO:</b>	Economic Development and Tourism
<b>FILE REFERENCE:</b>	132 Tourism
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	18 July 2017
<b>ATTACHMENT NUMBER:</b>	Nil
<b>CONSULTATION:</b>	Carol Redford - WDC
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

#### COMMENT

The Executive Officer contacted the Wheatbelt Development Commission for an update on the Wheatbelt Tourism Strategy as discussed at the June Council meeting with NEWTravel EO Linda Vernon. A summary is provided below:

#### Status

The Wheatbelt Development Commission continues to work on developing a Wheatbelt Tourism Strategy. The purpose of the strategy is to:

1. Guide growth of tourism value across the Wheatbelt
2. Foster a collaborative approach to improve the profile of Wheatbelt tourism
3. Determine regional priorities for investment

In March and April 2017 Commission staff travelled the region and met with various thought leaders and stakeholders. A draft strategy was presented to the Wheatbelt Development Commission Board on Thursday, 8 June 2017.

#### Draft findings

- 👉 Natural, built and heritage products (including Aboriginal heritage) are central to industry
- 👉 Industry governed by complex network of operators and organisations

#### Key issues include:

- a) Poor infrastructure around some key icons
- b) Inconsistent product quality, visitor servicing, branding and promotion
- c) Disconnect between some products that share location
- d) Confusing governance and statistical data gaps

#### Next steps

Commission Project Officer, Carol Redford, is in the process of finalising the draft Wheatbelt Tourism Strategy. Once completed, Carol will organise a time to present this draft to the thought leaders and stakeholders the Commission has been in contact with over the past few months whilst working on this project. If you have an interest in attending this presentation, please contact Carol on [carol.redford@wheatbelt.wa.gov.au](mailto:carol.redford@wheatbelt.wa.gov.au) or 0408 073 993 and she will add your details to the invitation list.

#### RESOLUTION:

**John Nuttall to represent NEWROC as well as a NEWTravel representative be invited to attend the presentation on the draft strategy by the Wheatbelt Development Commission**

**Moved J Nuttall**

**Seconded D Burton**

**Carried 5/0**

**7.4. Telecommunications**

<b>PORTFOLIO:</b>	Transport and Infrastructure
<b>FILE REFERENCE:</b>	035-1 Grants General
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	18 July 2017
<b>ATTACHMENT NUMBER:</b>	Digital Connectivity Agenda
<b>CONSULTATION:</b>	Dannelle Foley
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

**COMMENT**

A meeting was initiated between the NEWROC EO, Sue Middleton and Steve Mason recently to discuss the rural telecommunications.

The purpose of the meeting was to discuss the RuralNet initiative and possible funding avenues for the NEWROC project. It should be noted that no details were presented or handed over to Sue Middleton or Steve Mason regarding the NEWROC Telecommunications project, rather it was a broad discussion. Sue Middleton and Steve Mason are looking at a community owned telecommunications solution in the central Midlands.

As a result of this meeting, the NEWROC EO has been invited to attend the Digital Connectivity Forum on Thursday 20 July 2017. An extract from the invitation:

*A recent meeting of the State Government's Agribusiness Industry Engagement Consortium identified digital connectivity as a key issue impacting productivity growth in Western Australian agrifood businesses.*

*As a result, the Minister for Regional Development; Agriculture and Food, the Hon Alannah MacTiernan has arranged a Digital Connectivity Forum (Forum) to consider opportunities for innovative agriculture telecommunications infrastructure and/or technology in regional Western Australia.*

*The objective of the forum is to discuss economic benefits of improving rural digital connectivity and explore best practice opportunities to utilise and leverage State Government funding for high priority agriculture telecommunications infrastructure and/or technology. Outcomes from the Forum will assist in directing use of the \$22 million State Agricultural Telecommunications Infrastructure Improvement Fund.*

An update from the meeting will be provided to members

Additionally Cr Kirby will be attending the telecommunications summit in Kukerin at the end of the July.

**RESOLUTION:**

**Information is received**

**Moved G Merrick**

**Seconded I McCabe**

**Carried 5/0**

**8. OTHER MATTERS****8.1. Vehicle Concessions**

Graham Merrick would like to discuss this extract from an email by the WALGA CEO on 14 July 2017:

**Vehicle Concessions**

*The disallowance motion passed by Parliament meant that the regulation changes made to remove licence fee concessions for Local Government vehicles had to be reversed. Because this was not considered by Parliament until late June the transition was unfortunately messy for some Councils. Refunds for licence fees paid in late June / early July are expected in the first week of August. The Minister for Transport has written to WALGA signaling her intention to reduce funding to the State Road Funds to Local Government Agreement in 2017/18 by \$10.3 million, despite the announced 5.5% increase in licence fees. While the official estimates will not be published until September, WALGA estimates that a 5.5% increase in licence fees will generate approximately \$49m additional revenue, which if the principles of State funding for local roads are upheld, should lead to a 13% increase in funding for Local Government roads. There is still more work to be done in this area, and the team working on the Road Funding Agreement have this high on their priority.*

**Discussion:**

- 👉 Graham Merrick discussed the ESL and the need to withhold it (not to not collect it)
- 👉 Some agreements with State Government are not benefiting local government

**RESOLUTION:**

**Graham Merrick to circulate a draft agenda item for members to consider and present at their individual Council meeting**

**Moved D Burton**

**Seconded I McCabe**

**Carried 5/0**

**8.2. NEWROC Website**

Members should have received a reminder email regarding their NEWROC website username and password. If not, please let Caroline know (email sent on 4/7/2017)

**8.3. WALGA AGM – Shire of Trayning**

- 👉 Shire of Trayning will be presenting an agenda item at the upcoming WALGA AGM regarding related party disclosures

**8.4. ATO – Councillor payments**

- 👉 John Nuttall is currently investigating the new provisions to report Councillor payments in tax returns and whether Councillors need an ABN. John will send through some information to members

**9. 2017 MEETING DATES**

22 August	Council	Shire of Mt Marshall
26 September	Executive	Shire of Mt Marshall

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24 October	Council	Shire of Nungarin
28 November	Executive	Shire of Nungarin
12 December	Council	Shire of Mukinbudin (Christmas Function)

**10. CLOSURE**

The NEWROC CEO thanked everyone for their input and attendance and closed the meeting at 4.50pm

Additional information to support the agenda and meeting processes.

## Strategic Focus 2016-2021

### What will be the core drivers to achieving our vision?

**CORE DRIVER 1 - RETAINING AND GROWING OUR POPULATION**  
 Advocating, promoting and marketing our communities as a place to live, work and visit  
 Retain and attract populations

**CORE DRIVER 2 - POSITIVE GOVERNMENT RELATIONS AND ATTRACTING GOVERNMENT FUNDING**  
 Advocating on behalf of our communities  
 Having successful and collaborative partnerships  
 Promoting and engaging in civic leadership  
 Collaborating and sharing within our region  
 Maintain member identities while working with each other

### How will we achieve our vision?

#### Helping businesses be innovative, sophisticated and growing

Developing our people (human capital)

Investing in our youth

Being technologically ready and adaptable

Investing in our natural environment

Working together and sharing our resources

## Corporate Capacity – as per the new policy adopted in March 2017

Description of Delegations	Delegatee	Delegated to	Approval
Records Management	CEO	NEWROC EO	Council
NEWROC Financial Management	CEO	NEWROC EO	Council 2016
Bendigo Bank Signatory (NEWROC)	CEO	NEWROC EO	Council 2016
Bendigo Bank Signatory (Shire of Nungarin)	Council	CEO	Council 2016
Management of NEWTravel EO	CEO	NEWROC EO	Council
NEWROC Website	CEO	NEWROC EO	

<b>7.5.2 Proposed Single Dwelling</b>	
Location:	LOT 41 Koorda-Southern Cross Rd Lake Brown
File Ref:	ADM 229
Applicant:	Jennifer Busniak
Date:	2 August 2017
Disclosure of Interest:	NIL
Responsible Officer	Dirk Sellenger – Chief Executive Officer
Author:	John Gosper – Building Surveyor
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

### **Summary**

The applicant is proposing to build a single dwelling on a rural residential lot at Lake Brown. A single dwelling is permitted use in this subdivision and consistent with the LPS and Council policies.

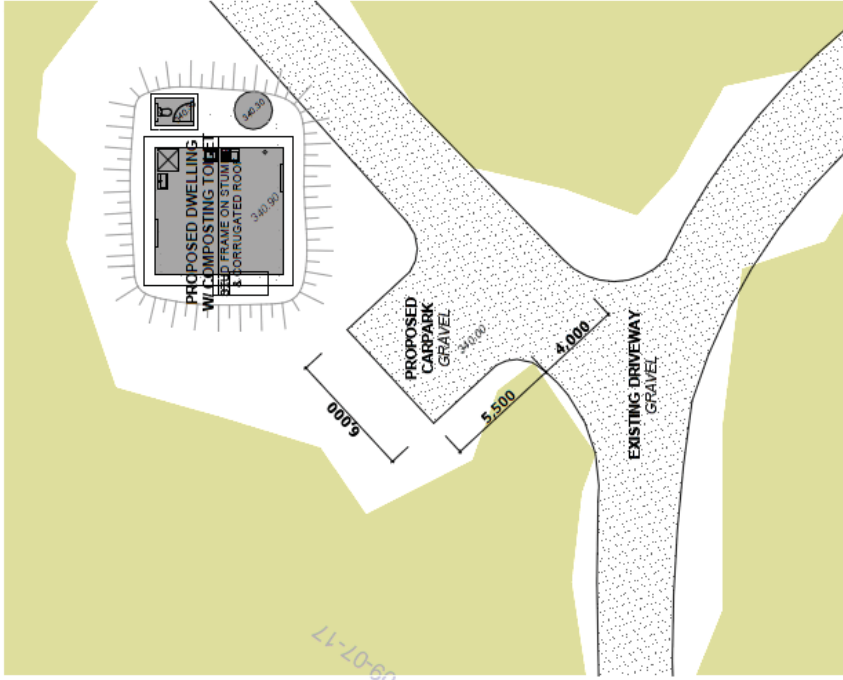
### **Background Information**

The current owner has had previous conceptual development proposals, but some flooding issued have caused delays in development. Flooding from adjacent land has been remedied, and the owner now has a proposal suitable for the environment.

### **Officer Comment**

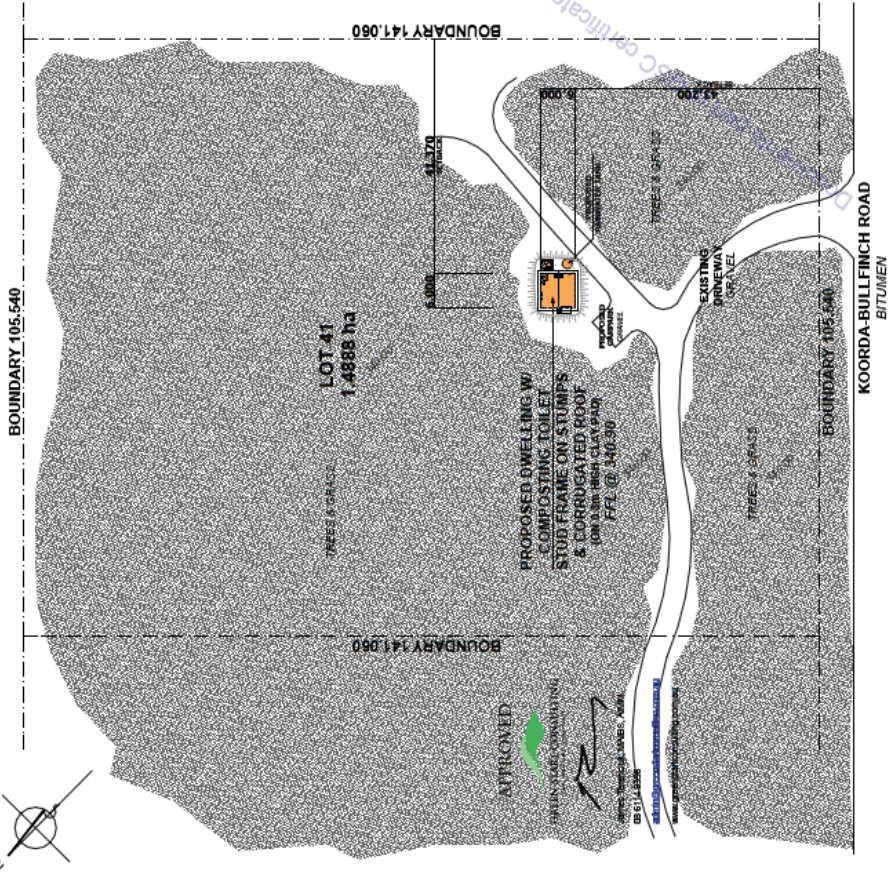
The proposed dwelling is located in a rural residential zone, which has been created to encourage a rural retreat in the natural landscape. The proposal is a small dwelling to be constructed so as not to interfere with existing vegetation, will have recycled waste, utilise rainwater run-off, and have a solar power system. The floor level will be 900mm above the surrounding natural ground level, and 300mm above the crown of the road. This will considerably reduce the risk of flooding the dwelling. The proposed on site sewer systems will not be affected by any flooding.

The proposed dwelling and sustainable elements should be encouraged, and this proposal is suitable for its location in the rural residential area. The proposal complies with all relevant parts of the LPS, and should be supported.



1:200 @ A3

**INFORMATION**  
3.40.120 EXISTING SPOT LEVELS  
BAL CONSTRUCTION TO COMPLY WITH BAL-29 AS PER SECTION 7 OF ASSRS.



1:750 @ A3

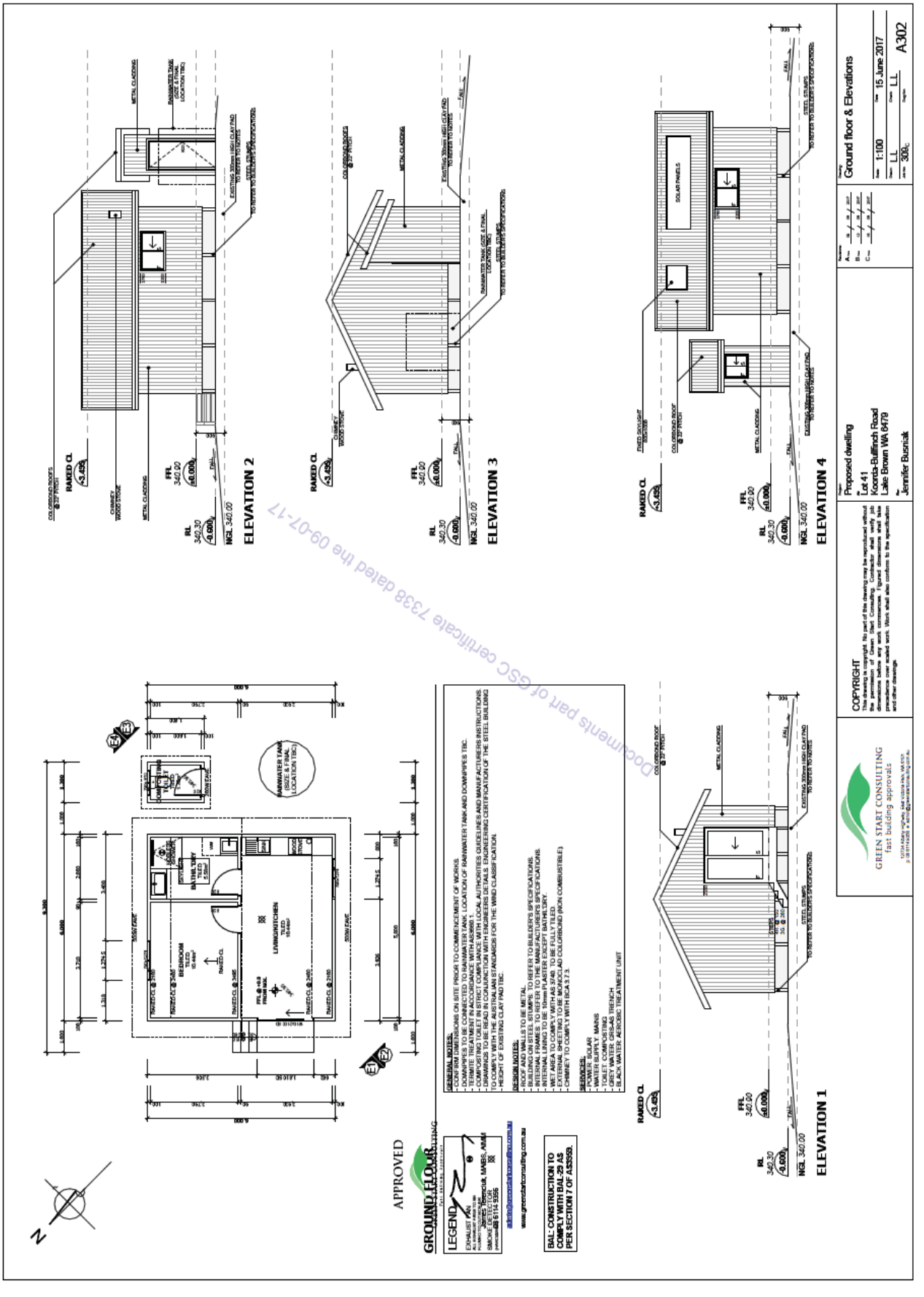
**GENERAL NOTES:**  
 - LOT TO BE SURVEYED AND THE LEVEL OF THE HOUSE CLAY PAD TO BE CONFIRMED.  
 - TREATMENT IN ACCORDANCE WITH ASSRS 1.  
 - COMPOSTING TOILET IN STRICT COMPLIANCE WITH LOCAL AUTHORITIES GUIDELINES AND MANUFACTURERS INSTRUCTIONS.  
 - DRAWINGS TO BE READ IN CONJUNCTION WITH ENGINEERS DETAILS.  
 - CONSTRUCTION TO BE IN ACCORDANCE WITH ASSRS 1.  
 - COMPLIANCE WITH THE AUSTRALIAN STANDARDS FOR THE WIND CLASSIFICATION.  
 - SIZE AND LOCATION OF RAINWATER TANK TO BE CONFIRMED.  
 - CHIMNEY TO COMPLY WITH BCA 3.7.3.  
 - BUILDING ON STEEL STUMPS: TO REFER TO BUILDERS SPECIFICATIONS.  
**SERVICES:**  
 - POWER SOLAR  
 - MAINS  
 - TOILET, COMPOSTING  
 - GREY WATER, GREY-AS TRENCH  
 - BLACK WATER, AEROBIC TREATMENT UNIT



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**Proposed dwelling**  
 Lot of 41 - Bullfinch Road  
 Lake Brown WA 6470  
 Jennifer Busniak

**Site plan**  
 Date: 15/06/2017  
 Scale: 1:750, 1:200  
 Drawing: LL  
 Project: A301

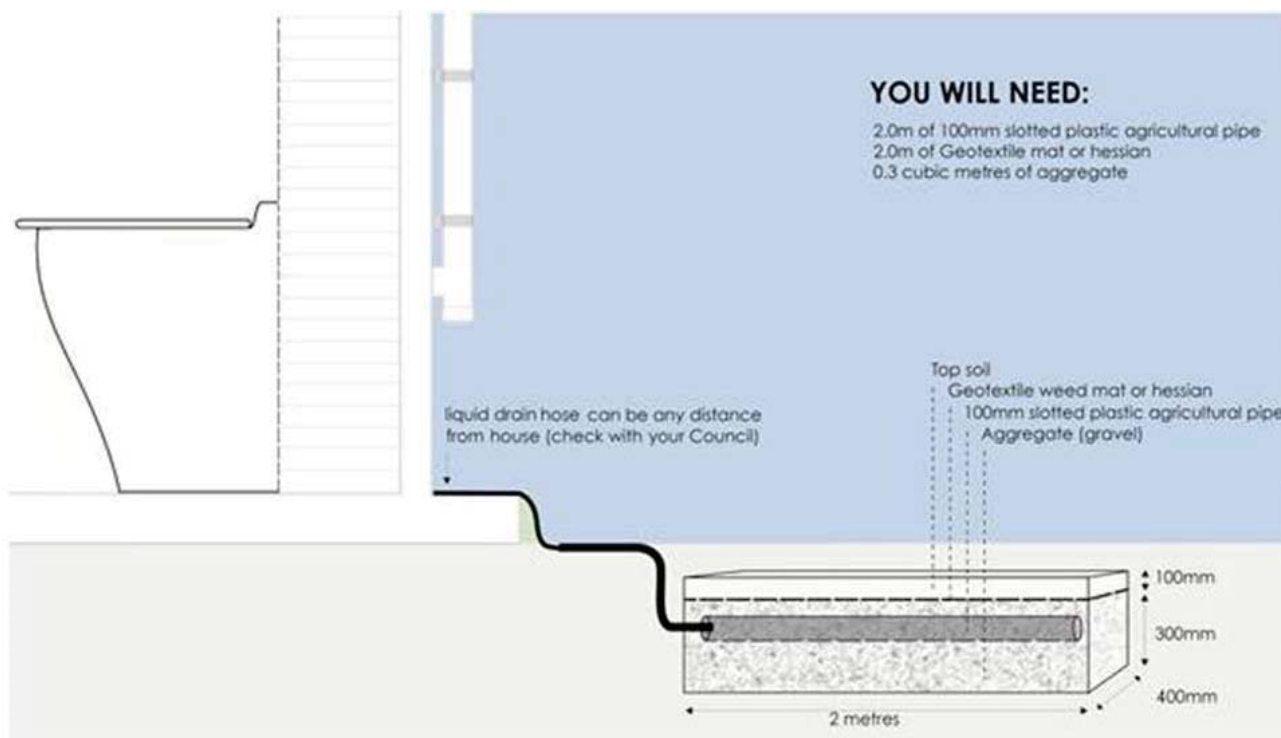




### Waste Water Treatment

The composting toilet system requires the installation of an Excess Liquid Fluid Absorption Trench *which under Health Regulations is adequate for the system*. This in fact treats dark water that will flow from the toilet.

**Figure 1 Drain Installation Diagram as per Excelcet Manual**



**Grey water** from the home will be treated through greywater approved system for reuse in the eventual gardens on the property.

### **Department of Health (WA) Approved as GRS Installation**

AS/NZS 1547 outlines the use of piped trenches and conventional beds as appropriate land application systems for wastewater management.

These subsoil, stone-filled systems can be used for both greywater and general wastewater (whole house) effluent dispersal in a dedicated infiltration area.

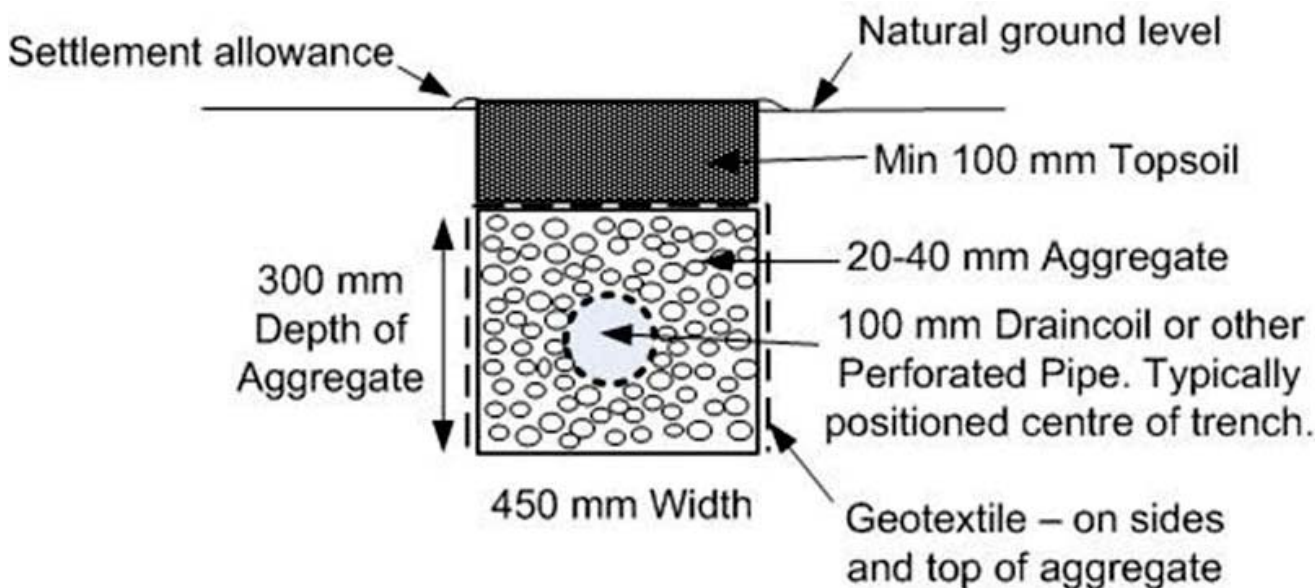
The 1547 Standard for On-site Domestic Wastewater Management specifies a range of dimensions for both trenches and beds, including typical dimensions for width, height, topsoil cover and spacing. Designs fall within these guidelines, and have been developed to enable homeowners and contractors to install these systems as an *alternative to leach drains* and pump and dripline (as used in many greywater diversion devices), as well as an appropriate dispersal method for whole-house greywater when homeowners install a composting toilet.

For simplicity, the term 'greywater' can refer to effluent sources from the bathroom/s and laundry OR from the bathroom/s, laundry and kitchen when a composting (alternative) toilet is also installed.

### GRS-AS Piped Trench - Specifications

The GRS-AS Piped Trench System is installed as part of a greywater or wastewater system. The typical construction of the Piped Trench is shown in Figure 1.

**Figure 2 Typical construction and cross-section of GRS-AS Piped Trench.**



### Water Supply

*Previous council comments on application enquiry - Minimum water storage of 92,000l onsite (or levels determined by WAPC policy) with house tap draws set to prevent the last 10,000l to discharge which shall be used for firefighting purposes;*

- It is intended to connect to "scheme "water for the property, therefore under Water Corporation requirements this tank size would be excessive.
- A 20 000L tank will be installed.
- This will ensure 10000 litres are always available for firefighting.
- A BA

### FFL

*Previous council comments on application enquiry - Sand pad height of 1.2m above natural ground level and extend 2m beyond the buildings foundations;*

- Currently, for the placement of equipment and storage the pad on site is heighted at 300mm above centre height of Koorda-Bullfinch Road.
- This level has not been inundated during the past two flood events.
- Building will be on steel pylons to a FFL of 900mm from ground level.
- I will be installing flood mitigation barriers within the property boundaries.

*The adjoining property Lot 42 has, with the assistance of the Shire, installed bunds at the rear and side of property to prevent inundation.*

**BAL**

- BAL Report has been conducted.
- A BMS has been prepared and the BAL certificate has been issued.

<b>DA ASSESSMENT REPORT</b>
DA No. n/a Application date : 2 August 2017
Address: LOT 41 Koorda – Bullfinch Rd Lake Brown
Proposal: Single dwelling
<b>MATTERS FOR CONSIDERATION - Planning and Development (Local Planning Schemes) Regulations 2015 – Clause 67</b>
a) The aims and provisions of the Scheme and any other relevant town planning schemes operating within the Scheme area.
<p>LPS4, PART 4, 4.2 The proposed development is located in the Rural Residential zone.</p> <p>4.3 Zoning Table  <i>The proposed use as a single dwelling is a “P” use; the use is permitted by the scheme provided the proposal complies with relevant development standards and the requirements of the Scheme.</i></p> <p>PART 5 General Development Requirements            5.17 Rural Residential Zone</p> <p>5.17.1 Minimum setback from the front is 30m, with 10m from the side boundaries.  <i>Proposed setback is 43.2m from the front and 41.37m from the nearest side boundary.</i></p> <p>5.17.2 Development Requirements.            Planning approval is required for all development including a single house.            Each dwelling is to be provided with a supply of potable water, either from a reticulated system, or an underground bore, rainwater storage system with a capacity to the satisfaction of the Local Govt.  <i>The proposal is to utilise the scheme water available at the subject lot.</i></p>
b) The requirements of orderly and proper planning including any proposed local planning scheme or amendment to this Scheme that has been advertised under the Planning and Development (Local Planning Schemes) Regulations 2015
No amendments being progressed that affect this application.
c) Any approved State planning policy.
N/A
d) Any approved environmental protection policy under the <i>Environmental Protection Act 1986</i> section 31 (d).
N/A
e) Any policy of the Commission
Nil
f) any policy of the state
Nil

g) Any local planning policy for the Scheme area
Nil
h) Any structure plan, activity centre or local development plan that relates to the development
Nil
i) Any report of the review of the local planning scheme that has been published under the Planning and Development (Local Planning Schemes) Regulations 2015
N/A
j) In the case of land reserved under this Scheme, the objectives for the reserve and the additional and permitted uses identified in this Scheme for the Reserve.
N/A
k) The built heritage conservation of any place that is of cultural significance.
n/a
l) The effect of the proposal on the cultural heritage significance of the area in which the development is located.
n/a
m) The compatibility of the development with its setting including the relationship of the development to development on adjoining land or on other land in the locality including, but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the development.
N/A
n) The amenity of the locality including the following – i) Environmental impacts of the development; ii) The character of the locality; Social impacts of the development. The built heritage conservation of any place that is of cultural significance.
N/A
o) The likely effect of the development on the natural environment or water resources and any means that are proposed to protect or to mitigate impacts on the natural environment or the water resource.
Nil
p) Whether adequate provision has been made for the landscaping of land to which the application relates and whether any trees or other vegetation on the land should be preserved.
<i>No trees or vegetation is proposed to be removed as part of the dwelling development.</i>
q) The suitability of the land for the development taking into account the possible risk of flooding, tidal inundation, subsidence, landslip, bush fire, soil erosion, land degradation or any other risk.
<i>The subdivision has had some flooding issues in the past. Lot 42 adjacent has installed some bunding to assist with preventing inundation on to the subject Lot 41. The applicant has noted that no flooding has occurred in the past two flood events. The proposed dwelling will have an FFL 900mm above the immediate surrounding ground, and 300mm above the crown of the road.</i>
r) The suitability of the land for development taking into account the possible risk to human health and safety
<i>Property is suitable for development. The lot is part of a rural residential subdivision created for the purpose of single residential dwellings in a rural landscape.</i>
s) The adequacy of – i) the proposed means of access to and egress from the site; and ii) Arrangements for the loading, unloading, manoeuvring and parking of vehicles.
<i>Complies – existing crossover</i>

t) The amount of traffic likely to be generated by the development, particularly in relation to the capacity of the road system in the locality and the probably effect on traffic and safety.
N/A
u) The availability and adequacy for the development of the following – i) Public transport services; ii) Public utility services; iii) Storage, management and collection of waste; iv) Access for pedestrians and cyclists (including end of trip storage, toilet or storage facilities); v) Access by older people and people with a disability.
ii) Public Utilities <i>Scheme water is available and will be the potable water supply. Rainwater tanks will be installed to use roof run off.</i> <i>Sewer system will be an on site sewer system, including composting toilet system, grey water and black water treatment.</i> <i>Power source is proposed to be solar. The application doesn't mention whether the dwelling will be connected to the grid in addition to the self contained solar.</i>
v) The potential loss of any community service or benefit resulting from the development other than potential loss that may result from economic competition between new and existing businesses/
Nil
w) The history of the site where the development is to be located. <i>Proposed dwelling is located in Rural residential subdivision adjacent to the Lake Brown townsite.</i>
x) The impact of the development on the community as a whole notwithstanding the impact of the development on particular individuals.
NIL
y) Any submissions received on the application <i>NIL. A "P" (permitted) use is not required to be advertised.</i>
za) the comments or submissions received from any authority consulted under clause 66
N/A
zb) any other planning consideration the local government considers appropriate
N/A
<b>Recommendation</b>
<i>That Council grant approval for the proposed single dwelling.</i>

### **Strategic & Social Implications**

Nil

### **Consultation**

Nil

### **Statutory Environment**

Shire of Mukinbudin TPS 4

Building Act 2011

Health Act 1911

**Policy Implications**

Nil

**Financial Implications**

Nil

**OFFICER RECOMMENDATION/COUNCIL DECISION****Council Decision Number – 16 08 17****Moved: Cr Paterson****Seconded: Cr O'Neil****That Council accept this report and grant approval for a single dwelling to be built at LOT 41 Koorda-Southern Cross Rd, Lake Brown.****Carried 8 / 0**

Cr Poultney returned to the meeting at 3.54pm

<b>7.5.3 Road Inspection - Identification of Maintenance Issues</b>	
Location:	All of Shire
File Ref:	ADM 251
Applicant:	N/A
Date:	10 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Dirk Sellenger, Chief Executive Officer
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

### **Summary**

To allow Council to consider a Council road inspection to allow for a maintenance program to be clearly identified and delivered by Council staff during the 2017/2018 Budget year in conjunction with the formal and previously adopted Construction program.

### **Background Information**

The Shire of Mukinbudin has recently undertaken a large amount of Maintenance Work throughout the Shire since the Construction program was completed in late April 2017. Various maintenance recently undertaken throughout the Shire includes:

- Shoulder clearing
- Signage and Guide Posts installation, reinstatement and repair
- Various culvert extensions
- Roadside tree pruning
- Ordinary maintenance grading
- Pothole patching
- Gravel sheeting

### **Officer Comment**

The CEO is seeking input and direction from Council to formalise a 2017/2018 Maintenance program which will be carried out as time permits during the financial year.

Whilst ordinary day to day maintenance is a responsibility of the staff with minimal input required by the Council, the CEO is seeking feedback on the larger type maintenance issues which may include:

- Gravel sheeting small sections (less than 500mtrs)
- Intersection modification and improvements
- Improvements to line of sight and tree pruning and or removal.
- Crowning of road running surface.
- Other potential historical issues or planned work lost in recent staff changes.

**Strategic & Social Implications**

Nil

**Consultation**

Allan Monson, Acting Works Supervisor

**Statutory Environment**

Local Government Act 1995

**Policy Implications**

Nil

**Financial Implications**

Council has made an allowance of \$412,383 in the 2017/2018 Budget for various Road Maintenance, this amount is largely untied however does include items such as Councils ordinary maintenance grading program.

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 17 08 17**

**Moved: Cr Junk**

**Seconded: Cr Comerford**

**That Council carry out a road inspection in the Community Bus and that Councillors provide possible items for inclusion into the 2017/2018 “Maintenance Program” to the CEO prior to this inspection tour to allow for an itinerary and route to be formulated prior to departure which will also include visiting the location of the already adopted 2017/2018 Construction program.**

**Carried: 9 / 0**



<b>7.5.4 Mukinbudin Cafe Lease</b>	
Location:	Shadbolt Street, Mukinbudin
File Ref:	ADM 231
Applicant:	N/A
Date:	10 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Dirk Sellenger, Chief Executive Officer
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

### **Summary**

To allow Council to consider recent advice from the current Lessors of the Mukinbudin Café, owned by the Shire of Mukinbudin.

### **Background Information**

**17 JUL 2017**

Mr Dirk Sellenger  
 Chief Executive Officer  
 Shire of Mukinbudin  
 Maddock Street  
 MUKINBUDIN WA 6479


12<sup>th</sup> July 2017

Dear Mr Sellenger

We are writing to you to inform you that we will not be renewing the lease on the Mukinbudin Cafe and will finish at the expiry of the lease date being 30<sup>th</sup> June 2018.

If you decide to lease to another lessee, we would appreciate if they could contact us in regard to sale of our equipment and stock.

Yours sincerely

  
 \_\_\_\_\_  
 JANELLE JONES

  
 \_\_\_\_\_  
 LEONIE TAYLOR

**Officer Comment**

The letter is self-explanatory and the current lessors will not be seeking an extension when the lease expires on 30<sup>th</sup> June 2018. With this knowledge the CEO believes that expressions of interest should be advertised to determine who will take over and operate this essential business beyond 30<sup>th</sup> June 2018.

**Strategic & Social Implications**

The importance of a quality Café within a small town such as Mukinbudin cannot be overstated as the direct and indirect benefit this brings to town is considerable.

**Consultation**

Nola Comerford-Smith – Community Development Officer

Gary Shadbolt – Shire President

Janelle Jones & Leonie Taylor – current Lessors

**Statutory Environment**

Local Government Act 1995

**Policy Implications**

Nil

**Financial Implications**

In the 2016/2017 Financial year the following income and expenses resulted from owning the CAFÉ:

Operating Expenditure (utilities etc)	\$3,663
Operating Building and Equipment Maintenance.	\$11,280
Principal on Loan 119	<u>\$7,252</u>
Total Expenditure	\$22,195
Rental income	\$13,229
Profit (Loss)	(\$8,966)

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 18 08 17**

**Moved: Cr Junk**

**Seconded: Cr O'Neil**

**That Council advertise the availability of the Commercial Lease of the Mukinbudin Café as an Expressions of Interest (EOI) for the Management and Operations of the Café for the period 1<sup>st</sup> July 2018 until 30<sup>th</sup> June 2021 or the Outright Purchase of the Mukinbudin Café with associated land and infrastructure.**

**Carried: 9 / 0**

<b>7.5.5 Central East Aged Care Alliance Inc. (CEACA) – Donation of Building Fees</b>	
Location:	Mukinbudin Townsite
File Ref:	ADM 237
Applicant:	Central East Aged Care Alliance Inc (CEACA)
Date:	11 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger – Chief Executive Officer
Author:	Dirk Sellenger – Chief Executive Officer
Voting Requirements:	Simple
Documents Attached:	Nil
Documents Tabled:	Nil

### Summary

#### Background Information

*Central East Care Alliance Committee Meeting – 7<sup>th</sup> June 2017*

*RESOLUTION:                      Moved: Ken Hooper                      Seconded: Gary Shadbolt  
That CEACA requests Member Councils not to include the revenue from building fees associated with the CEACA Seniors Housing Project in their 2017/2018 budgets, with all Member Councils refunding the cost of lodging its building applications by way of a donation for the amount involved to the Shire of Merredin for transfer back to the CEACA account.*

**CARRIED**

*An extract from the Ordinary Meeting of Council held on 17<sup>th</sup> May 2017.*

#### **OFFICER RECOMMENDATION/COUNCIL DECISION**

*Council Decision Number – 21 05 17*

*Moved: Cr Paterson                      Seconded: Cr Palm*

*That Council:*

- A       Signs the Development Approval application form for the proposed development of aged care accommodation (as the owner of Lots 200, 216 and 217 Mallee Drive, Mukinbudin).*
- B       Approve the preparation of a Scheme Amendment to Scheme 4 to amend to RCode designation of the street block bounded by Mallee Drive, Gimlett Way and Earl Drive and Salmon Gum Alley from R12.5 to R12.5/30.*
- C       Approves the application for Development Approval submitted on 9<sup>th</sup> May 2017 be granted subject to;*
  - 1. The details of fencing to Mallee Drive and Gimlett Way being designed to the satisfaction of the Council and the R Codes.*
  - 2. Any new cross-overs to the public street to be constructed to Council standards.*

*D Authorise the lodgement of a subdivision application to the WA Planning Commission to amalgamate the subject land into a single lot.*

*Footnotes*

*The applicant is advised that granting of development approval does not constitute a building permit and that an application for relevant building permits must be submitted to the Shire of Mukinbudin and be approved before any work requiring a building permit can commence on the site.*

*Carried 9 / 0*

The following motion came from the June 2017 Ordinary Council Meeting:

**OFFICER RECOMMENDATION/COUNCIL DECISION**

*Council Decision Number – 12 06 17*

*Moved: Cr Comerford*

*Seconded: Cr Seaby*

*That Council agrees to donate the Council received Building Permit Fees of \$1,829.93 associated with the CEACA subject to all other CEACA Council members agree to the same undertaking and that an appropriate allowance be made in the 2017/2018 Budget.*

*Carried: 9 / 0*

The Shire of Trayning was the only CEACA Shire of the 11 Member Shires not agree to donate this amount back to CEACA and for this reason, none of the Shires have an obligation to donate the Building License fee to CEACA.

CEACA, in preparing the Development Applications to Council, didn't consider the Planning Fees and the payment thereof. It was however never finalised or adopted that each Council would charge the fee and provide a donation back to CEACA for the fees to enable those funds to be spent on the project.

However there was some backlash in regards to the funds not staying with Councils, therefore a special Executive Committee meeting followed by a Committee meeting was held where this was adopted that all Councils will receive the planning fees as Income and no donation was expected.

**Officer Comment**

During the discussion of the Planning Fees the Executive Committee recognised that there could be a similar issue with the Building Permit Fees.

There is three types of Building Fees of which two are statutory are not negotiable. Please find below the list.

1. Building Permit Fees - COUNCIL
2. Building Services Levy - STATUTORY
3. BCITF – STATUTORY

It has been suggested that the fees for Council (1) be receipted to each Council and then a donation of that fee back to CEACA to enable the funds to be expended on the project instead of being an income to individual Councils.

Note the table below issued to Council by Access Housing as a guide for construction costs.

Site Address	Construction Value	Building Fees (Certified)
<b>BRUCE ROCK</b>		
Lots 26, 27 & 28 Butcher Street	\$1,732,828.54	\$4,410.00
Lots 56 and 57 Butcher Street	\$488,879.26	
<b>KELLERBERRIN</b>		
Lot 19 & 31, No 49-53 Hammond Street	\$3,428,369.45	\$6,513.90
<b>KOORDA</b>		
Lots 119 to 123 Greenham St, Koorda	\$1,199,439.12	\$2,278.93
<b>MERREDIN</b>		
Part Lot 165, No. 22 Coronation Street	\$6,856,738.91	\$13,027.80
<b>MT MARSHALL</b>		
Lot 152, 43 Brown Street Bencubbin	\$495,093.87	\$1,399.21
Lot 40 Rowlands St Beacon	\$241,332.33	
<b>MUKINBUDIN</b>		
200 & 217 Mallee Drive	\$962,753.39	\$1,829.93
<b>NUNGARIN</b>		
Lot 214 , No. 23 & Lot 217, No. 25 Second Ave	\$495,093.87	\$940.68
<b>TRAYNING / KUNUNOPPIN</b>		
158 – 165 Lamond St (adjoining at rear)	\$511,859.30	\$972.53
<b>WESTONIA</b>		
20 Quartz Street	\$495,093.87	\$940.68
<b>WYALKATCHEM</b>		
298 Wilson Street	\$990,187.74	\$1,881.36
<b>YILGARN / SOUTHERN CROSS</b>		
Lot 250-252 & Lot 650 Antares St.	\$495,093.87	\$940.68
<b>TOTAL</b>	<b>\$18,392,763.52</b>	<b>\$35,135.70</b>

The Building Permit Application will come from CEACA in the form of a Certified Application. With a certified application Council receives lessor fees and with majority of the compliance and certification taking place, Council's Building Surveyor's time in reviewing the application is reduced, owing to the need to ensure all paperwork is in place, with cross checks and an overview of the application to ensure it meets the Building Code as the certified application will indicate.

It was discussed at the CEACA Committee meeting that each Council should consider this item and that this should be a one in all approach.

**Strategic & Social Implications**

Nil

**Consultation**

Chief Executive Officer  
CEACA Executive  
CEACA Committee

**Statutory Environment**

Nil

**Policy Implications**

Nil

**Financial Implications**

Council will receive the following Building Fees as Identified above based on the construction figures provided by Access Housing:

1. Building Permit Fees	\$1,829.93
2. Building Services Levy	\$1,463.94
3. BCITF	<u>\$1,901.44</u>
Total	\$5,195.31

Items two and three as indicated above are statutory therefore will be required to be paid by CEACA and handed over to the relevant state government agencies.

The Council orientated fee in item one is the only item Council is considering donating back to CEACA. It could be said that there is no cost to Council as the funds will be coming in and then being paid back as a donation however there will be some consulting costs from Council's consultant Building Surveyor.

Being a Certified Application, it would be suggested that this would be only a few hours to review and sign off.

Should this be half a day it would come at a cost of \$400 to Council.

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 19 08 17**

**Moved: Cr Ventris**

**Seconded: Cr Seaby**

**That Council agrees to donate the Building Permit Fees of \$1,829.93 associated with the CEACA building as a demonstration of Councils strong support for this important project, subject to the majority (six) of CEACA Council members agreeing to the same undertaking subject to these funds being allocated for expenditure on the Mukinbudin project at a later date.**

**Carried: 9 / 0**

<b>7.5.6 Community Resource Centre – Funding Cutbacks</b>	
Location:	Mukinbudin CRC
File Ref:	ADM 065
Applicant:	Dirk Sellenger – Chief Executive Officer
Date:	11 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger - Chief Executive Officer
Author:	Dirk Sellenger - Chief Executive Officer
Voting Requirement:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

### **Summary**

To allow Council to consider recently announced funding Cuts by the WA Labour Government to Regional Community Resource Centres (CRC), including but not limited to the Mukinbudin CRC.

### **Background**

The following email from forwarded to the CEO from the Mukinbudin CRC Coordinator, Mary-Ann Summers.

*Dear CRC Manager*

*This email is to advise you of a change to the term of the tender DRDCS17001 and DRDCS17002. You are receiving this advice as your organisation lodged an offer to deliver services as a Preferred Service Provider. This email contains vital information - please read and share with your Association Committee or Shire, depending on your governing body.*

*The McGowan Government is committed to regional development however, the Government faces significant budgetary pressure and is currently reviewing all financial commitments to ensure they are delivering value for money.*

*As a result, the Minister for Regional Development has requested a change to the contract term to enable a review and possible change to the function and locations of Community Resource Centres.*

*For tender DRDCS17001, the contract term is now 18 months with a possible extension of another 15 months. Previously the offer was for 2 years and 9 months.*

*For tender DRDCS17002, the contract term is now 9 months with a possible extension of another 9 months, then a possible extension of another 15 months. Previously the offer was a contract term of 9 months with two possible extensions of 12 months.*

*This change will be reflected in any award letter. The change meets Government procurement requirements.*

*If you have any questions about this notification please contact your DRD Project Officer in the first instance.*

*Kind Regards  
Rob Leicester  
Manager Core Programs  
Department of Regional Development*

**Comment:**

The Mukinbudin CRC plays a critical roll to the Residents, Ratepayers and Visitors to Mukinbudin and these funding cuts, whilst not limited to the CRC's, have the potential to have a serious impact on the day to day operations of this facility.

**Financial Implications**

The CRC operates entirely separately (operating and funding) from the Shire of Mukinbudin and the exact details of the recently announced CRC funding cuts are not known and will not impact the Shire directly.

**Statutory Environment:**

N/A

**Strategic & Social Implications**

Nil

**Policy Implications**

Nil

**Consultation**

Nola Comerford – Community Development Officer  
Kaye Bunney – Chairperson – Mukinbudin CRC

**Voting Requirements**

Simple Majority Vote Required

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 20 08 17**

**Moved: Cr Comerford**

**Seconded: Cr Ventris**

**That the Shire of Mukinbudin support the Mukinbudin Community Resource Centre in a political environment by writing to our Local Member of Parliament to make very clear the serious impact of these recently announced funding cuts to the Mukinbudin Community Resource Centre.**

**Carried 9 / 0**



<b>7.5.7 Mukinbudin Football Club – Discounted Hire Fee</b>	
Location:	Mukinbudin
File Ref:	ADM
Applicant:	Dirk Sellenger – Chief Executive Officer
Date:	11 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger - Chief Executive Officer
Author:	Dirk Sellenger - Chief Executive Officer
Voting Requirement:	Absolute Majority
Documents Attached:	Nil
Documents Tabled:	Nil

### **Summary**

To request of Council to endorse the actions of the CEO to allow the Mukinbudin Football Club to use various items from the Events kit at a reduced and discounted fee.

### **Background**

*Good Morning Dirk.*

*As you know, Council agreed to hire the marquees to the Football Club for \$50 each when we had our Sponsors Day on 24th June 2017. Thanks again for this, the Sponsors Day was a massive success and the sponsors were glad of the protection the marquee offered on that windy day!*

*For the Sponsors day we also hired tables, chairs, heaters and bollards, which altogether came to a total of \$400.*

*I am writing again on behalf of the Football Club to request a waive of hire fees for our Reunion Day, which will celebrate the 1957, 1967, 1977 and 2007 premierships on the 29th July 2017.*

*We would like to hire the four marquees again for \$50 each if possible (subsidy of \$600), and if we could get a subsidy on 6 heaters and 12 bollards it would be much appreciated (usual hire price of various items \$288.00).*

*Look forward to hearing Council's response.*

--

***Jenny Heaney***  
***Secretary***

*Mukinbudin Football Club*  
*PO Box 62, Mukinbudin WA 6479*  
*P: 0475 362 550*



**Comment:**

The events kit was purchased via a Grant from Lotterywest in 2016. The events kit includes various items, including tables, chairs, lighting and outdoor heaters. Council considered and set Fees and Charges for the use of the kit in December 2016.

Council agreed to reduce the cost of a previous hire by the Mukinbudin Football Club by 50% and based on this precedent set by Council and short timeframe between the requests from the Football Club the CEO agreed to a reduced hire charge however seeks Council support for this decision.

**Financial Implications**

The Event Kit hire charges have been reviewed and significantly reduced to encourage utilisation of these items. These are included in the 2017/2018 Fees and Charges for consideration of the August 2017 Ordinary Council Meeting.

**Statutory Environment:***Local Government Act 1995**6.12. Power to defer, grant discounts, waive or write off debts*

- (1) Subject to subsection (2) and any other written law, a local government may —
  - (a) when adopting the annual budget, grant\* a discount or other incentive for the early payment of any amount of money; or
  - (b) waive or grant concessions in relation to any amount of money; or
  - (c) write off any amount of money,

which is owed to the local government.

*\* Absolute majority required.*

- (2) Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.
- (3) The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.
- (4) Regulations may prescribe circumstances in which a local government is not to exercise a power under subsection (1) or regulate the exercise of that power.

*[Section 6.12 amended by No. 64 of 1998 s. 39.]*

**Strategic & Social Implications**

Nil

**Policy Implications**

Nil

**Consultation**

Nola Comerford – Community Development Officer

Jenny Heaney – Senior Finance Officer & Mukinbudin Football Club Secretary

**Financial Implications**

If the Council agrees to write off some or all of the Debt for the hire of the Marquees and other equipment, Council will forgo this income from the Hire charge. Any subsidy will result in less revenue for the Shire.

**Voting Requirements**

Absolute Majority Vote Required

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 21 08 17**

**Moved: Cr Palm**

**Seconded: Cr O'Neil**

**That in accordance with Section 6.12 of the Local Government Act 1995, Council agrees to subsidise the marquees by 75% (\$50 each payable) and the other equipment requested from the Events Kit by 50% (\$144.00 payable) for the event to be held by the Mukinbudin Football Club on Saturday 29<sup>th</sup> July 2017.**

**Carried 9 / 0**

<b>7.5.8 Shire of Mukinbudin – New Policy Creation – Swimming Pool Access</b>	
Location:	Mukinbudin Aquatic Centre – Cruickshank Street Mukinbudin
File Ref:	ADM
Applicant:	Dirk Sellenger – Chief Executive Officer
Date:	11 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger - Chief Executive Officer
Author:	Dirk Sellenger - Chief Executive Officer
Voting Requirement:	Absolute Majority
Documents Attached:	Nil
Documents Tabled:	Nil

### **Summary**

Council completed the Annual review of the Policy Manual at the May 2017 Ordinary Meeting of Council and this updated document was circulated to Elected Members accordingly. The CEO became aware of a matter which he believes is worthy of a new Council Policy and the purpose of this Agenda Item is for Council to formally consider the creation of this new Policy for this to be incorporated in to the Policy document if supported.

### **Background**

The Shire of Mukinbudin Policy Manual was last reviewed by Council on 17 May 2017. Council Policy currently states the following regarding the Policy Manual

#### ***Policy Number: 1.1.8 Policy Change and Review***

#### ***Policy Statement***

- (1) That policies of Council be fully reviewed within 6 months of each Ordinary Local Government Election.*
- (2) New policies or changes to existing policy be made only by notice of motion or as a specific agenda item.*
- (3) All changes of policy be issued to Policy Manual holders for Manual update.*

#### ***Purpose***

*To provide for the periodic review of policies and provide a process under which new policies and amendments will not be made 'on the run'.*

### **Comment:**

1. A new version (either hardcopy or Electronic) of the updated and reviewed Policy manual will be distributed to all Councillors once completed.

### **Strategic & Social Implications**

Possible amendments to Shire Community Strategic Plan.

### **Legislation**

*Local Government Act 1995*

### **Policy Implications**

Updated Policy Manual

**Consultation:**

Nil

**Financial Implications**

Nil

**OFFICER RECOMMENDATION/COUNCIL DECISION**

Council Decision Number – 22 08 17

Moved: Cr Palm

Seconded: Cr Paterson

That Council adopts the new Policy regarding Swimming Pool Access for Members of Staff as follows:

**4.8 Staff Swimming Pool Access****POLICY**

That Council allows any and all fulltime members of Staff access to an Annual Family Swimming Pool Pass for the Mukinbudin Aquatic Centre at no cost to the employee or family. This is to include a maximum of two adults and all dependent children under 16 years of age.

**OBJECTIVES**

As an employment incentive for Shire employees to assist with the recruitment and retention of quality employees.

**GUIDELINES****HISTORY**

The CEO believes this practice has been in place since approximately 2008 however no formal Policy to support this existing procedure exists and for this reason the creation of a new Policy is recommended.

**REVIEW**

CEO

Carried 9 / 0

<b>7.5.9 Mukinbudin Telstra 3G Data Network</b>	
Location:	Mukinbudin Shire
File Ref:	ADM
Applicant:	Dirk Sellenger – Chief Executive Officer
Date:	9 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger - Chief Executive Officer
Author:	Dirk Sellenger - Chief Executive Officer
Voting Requirement:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

### **Summary**

To allow Council to consider recently collected Data speed comparisons between Mukinbudin and neighbouring Towns.

### **Background**

The Speed of the Telstra 3G Network within Mukinbudin is considered by many as very poor and the CEO has been in contact with Telstra to discuss these concerns on several occasions previously.

To allow for an “Apples vs Apples” comparison to be done, the CEO requested a member of staff take a number of speed tests from the same mobile device on the same day and the results of this speed test are provided below:

TOWN		Detailed Location	Address of Location	Inside/Outside Car	Time	DOWNLOAD (Mbps)	UPLOAD (Mbps)
Nungarin	Test 1	War Memorial	Railway Ave	Inside	10:19am	9.9	4.3
	Test 2	Primary School	Danberrin Road	Outside	10:22am	9.0	4.4
	Test 3	Wegner Rural Café	36 Railway Ave	Inside	10:25am	10.2	4.3
	Test 4	Museum	26 Second Ave	Outside	10:29am	13.5	2.7
	Test 5	Swimming Pool	80L Mitchell Terrace	Inside	10:33am	16.2	4.5
NUNGARIN AVERAGES:						11.8	4.0
Kununoppin	Test 1	Hospital	Leake Street	Inside	11:05am	14.6	4.5
	Test 2	Wheat Bin	Nungarin-Wyalkatchem Road	Outside	11:08am	16.6	4.3
	Test 3	Apartment Complex	Couper Street	Inside	11:13am	13.8	4.5
	Test 4	Public Conveniences	Wilson Street	Outside	11:16am	16.1	4.5
	Test 5	KTY Electrical	Wilson Street	Inside	11:18am	16.2	4.5
KUNUNOPPIN AVERAGES:						15.5	4.5
Trayning	Test 1	Wheat Bin	Railway Street	Outside	11:27am	12.8	1.5
	Test 2	24 Hour Fuel Depot	Sutherland Street	Inside	11:30am	10.0	0.7
	Test 3	Swimming Pool	Twine Street	Outside	11:32am	9.6	1.2
	Test 4	Men's Shed	1 Railway Street	Inside	11:35am	12.4	0.7
	Test 5	Cemetery	Sutherland Street	Outside	11:37am	9.3	1.6
TRAYNING AVERAGES:						10.8	1.1
Bencubbin	Test 1	Caravan Park	Monger Street	Inside	12:00pm	9.5	4.5
	Test 2	Recreation Grounds	Dampier Street	Inside	12:04pm	25.7	3.2
	Test 3	Post Office	59 Monger Street	Outside	12:07pm	11.6	2.6
	Test 4	24 Hour Fuel Depot	65 Brown Street	Outside	12:09pm	23.1	4.0
	Test 5	Community Resource Centre	283 Monger Street	Inside	12:11pm	18.0	2.6
BENCUBBIN AVERAGES:						17.6	3.4
Koorda	Test 1	Police Station	36 Haig Street	Inside	12:39pm	5.2	1.2
	Test 2	Caravan Park	Scott Street	Outside	12:41pm	10.4	4.3
	Test 3	Recreation Grounds	Scott Street	Inside	12:45pm	7.5	0.8
	Test 4	Wheat Bin	Railway Street	Inside	12:48pm	17.8	3.1
	Test 5	IGA	26 Allenby Street	Outside	12:50pm	26.2	4.2
KOORDA AVERAGES:						13.4	2.7
Wilgoyne Tower	Test 1	Next to Tower	Wilgoyne Road	Outside	2:36pm	2.6	0.2
	Test 2	Next to Tower	Wilgoyne Road	Inside	2:38pm	3.2	0.4
	Test 3	100m Passed Tower	Wilgoyne Road	Inside	2:41pm	3.5	0.4
	Test 4	100m Before Tower	Wilgoyne Road	Inside	2:43pm	3.5	0.5
	Test 5	5km Before Tower	Wilgoyne Road	Outside	2:47pm	0.1	0.0
WILGOYNE TOWER AVERAGES:						2.6	0.3
Mukinbudin	Test 1	Caravan Park	Cruickshank Road	Inside	1:56pm	0.3	0.0
	Test 2	Underneath Tower	Ferguson Road	Inside	2:03pm	0.3	0.0
	Test 3	Shire Office	15 Maddock Street	Inside	2:10pm	0.51	2.17
	Test 4	Shire Office	15 Maddock Street	Inside	11:46am	0.58	3.99
	Test 5	Shire Office	15 Maddock Street	Outside	11:48am	0.7	4.63
MUKINBUDIN AVERAGES:						0.5	2.2

### Comment:

When bringing this matter to the attention of Telstra representatives the following response was recently received:

*Hi Dirk,*

*Many thanks for your time earlier this afternoon.*

*As discussed over the phone, performance stats in general reasonably ok on both Mukinbudin sites and certainly do not indicate major issues with poor data throughput speeds.*

*Having said that, it is important to set right expectations for 3G network speeds – average speeds of 15-20Mbps and higher are typically 4G network type of speeds rather than 3G. Average 3G speeds are typically notably lower than that, especially on mature busy networks.*

*In general terms, there are many factors that influence data throughput speeds on wireless networks, incl. (just to mention a few out of many!): site configuration, number of simultaneous users on site at any particular point of time, distance of each active user from the site, terrain and other obstacles between individual devices/users and the site itself, indoor vs outdoor etc... Then there are also specific user device capabilities and settings.*

*As per our discussion, it would be greatly appreciated if you could perform some additional measurements at several different locations within the town itself and provide the results together with coordinates (and/or address) for each particular location. As mentioned already, our stats are showing average speeds on site being well above 300kbps so keen to understand better what exactly might be at play here, especially if are talking outdoor locations. Please ensure you manually lock your Speedtest.net app onto closest Telstra server (Perth).*

*With regards to enquiry about 4GX, Telstra is looking into options to further expanding 4GX footprint in Mukinbudin area (incl. Mukinbudin town site), subject to ongoing network needs and business requirements/priorities. We are also trying to incorporate customers feedback in our decision making processes, hence your feedback is greatly appreciated. At this stage however, we cannot put any commitments around completion date(s) for 4GX deployment in Mukinbudin, but are happy to keep you posted with potential future developments as they occur. If you have any further questions on this please contact myself or our State Manager, Martin Wittek (cc-ed here)*

*Many thanks once again for your time and feedback.*

Regards,



**Mario Mikulic** *Performance & Optimisation Lead*  
*Radio Network Engineering WA*  
*Telstra Operations | Networks | Wireless Network Engineering*

Whilst the average speeds of the Mukinbudin Tower may be acceptable in the eyes of Telstra, the average download speed of the Mukinbudin Town of 0.5 MBps is by far the slowest connection in WA the CEO and staff have experienced which suggests this isn't normal.

When comparing the Mukinbudin 3G Network to other 3G Networks in neighbouring towns the facts remain.

- Koorda averages a download speed 26.8 times faster.
- Bencubbin averages a download speed 35.2 times faster
- Nungarin averages a download speed 23.6 times faster
- Kununoppin averages a download speed 31.0 times faster
- Trayning averages a download speed 21.6 times faster.



Ultimately, the download speed of the Mukinbudin 3G Network cannot even really be compared to other 3G Networks in the region such is the difference.

**Financial Implications**

Nil

**Statutory Environment:**

N/A

**Strategic & Social Implications**

Staff have received numerous complaints from Members of the public regarding the Telstra 3G Network Speed and whilst Telecommunications are not directly a Local Government responsibility we have an obligation on behalf of the community to raise these concerns with Telstra and request a comparable service to that of neighbouring towns in the region.

**Policy Implications**

Nil

**Consultation**

**Mario Mikulic** Performance & Optimisation Lead Telstra  
Nat Wallis – Wallis Computing / Council IT provider

**Voting Requirements**

Simple Majority Vote Required

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 23 08 17**

**Moved: Cr Ventris**

**Seconded: Cr Comerford**

**That the Shire of Mukinbudin brings to the attention of our Local Member of Parliament the comparatively poor performance of the Mukinbudin Shire 3G Network compared to other 3G Networks in the Region. That Council formally request that Telstra undertake a full and thorough review of this infrastructure and rectify as deemed necessary to provide the Mukinbudin Shire with at least equal performance of that of our neighbouring towns.**

**Carried 9 / 0**

<b>7.5.10 Community Dance Club – Waiving of Fees</b>	
Location:	Mukinbudin Shire
File Ref:	ADM
Applicant:	Dirk Sellenger – Chief Executive Officer
Date:	9 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger - Chief Executive Officer
Author:	Dirk Sellenger - Chief Executive Officer
Voting Requirement:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

### **Summary**

To allow Council to consider a letter received from Ms Kellie Stoeckel regarding the establishment of a Dance School and the waiving of Fees and Charges for the use of the Memorial Hall.

### **Background**

Council recently received the following letter:

Kellie Stoeckel  
3 Calder Street  
Mukinbudin WA 6479  
M: 0407253119

To the Shire President, Council and Committee Members,

My name is Kellie Stoeckel and I am writing to you in regards of hoping to gain approval for the use of our Town Community Hall free of charge for a Community Activity I would like to set up for the children through to adult age range in our Town. I am hoping that you can address this letter at your next meeting which I believe is this Wednesday 26<sup>th</sup> July 2017 to be put forward and perhaps discussed about.

I have tried so far to reach out to the Mum's in Mukinbudin arranging 2 meetings now to get a feel if there is any interest and have had a good response back, so let me tell you a little about what I am trying to set up. I would like to offer my services for free of charge to our Community to teach Dancing lessons which would involve some Modern, Tap, Jazz, Ballet, Boot Scooting and run these lessons on a weekly basis working towards the students holding an end of the year Concert that they can perform in showing off their talents. My aim is to run a Dance School as a Non-Profit Organisation or perhaps even the Shire would be willing to back me making it Shire Community Project / Activity so that it would at least cover the cost of things like Town Hall Hire costs, Public Liability etc. and you as the Shire perhaps could then apply for grants to help fund this opportunity that we could offer to our children and adults in our Community.

I know that there is a lot of people in our wonderful Town that struggle on a daily basis with the cost of living this is why I am trying to give something back, making a commitment that local people can rely on. This is only in the early stages of planning yet and I am open to any suggestions or ideas it has been suggested to me that we should hold an Open of Interest Day to learn more about what it is that I am offering to this Community and it would give me more of an idea of the age group ranges that might take part in Dancing Lessons. I am asking the Shire to be considered to use the Town Hall free of Charge for this Open of Interest Day and hoping to organise it before the end of July, I am more than willing to clean the Hall afterwards and tidy up leaving it in a presentable condition. If we could arrange a meeting where I could discuss this matter in more detail it would be greatly appreciated.

I can be contacted on the above number and I look forward to hearing a response from you.

Yours Sincerely



Kellie Stoeckel

**Comment:**

The CEO has invited Ms Kellie Stoeckel to address the Council directly at the meeting at 1.00pm on Wednesday 16<sup>th</sup> August 2017 to discuss her proposal directly with the Council.

It must be understood that the proposal for this Dance Club to be backed or even perceived as a Shire of Mukinbudin activity isn't possible without the direct involvement and management of employees of the Shire for obvious reasons.

This proposal and the seeking for Shire support to offset items such as Public Liability is also made considerably more complex by the involvement of Children and the need for those involved to hold suitable Police and Working with Children clearances and approvals.

Whilst the Shire would be willing to help promote this proposed new venture this assistance would be strictly limited to advertising on the Shires Facebook pages which staff have recently done for a number of other Local Businesses and not for profit organisations including Mukinbudin Planning and Development Group.

**Financial Implications**

Council has recently thoroughly reviewed the Council Policy Manual which clearly stipulates:

*"There will be no subsidising, reducing or waiving of Council charges, unless upon written application, the Chief Executive Officer is of the opinion that extenuating circumstances apply, in which case the application will be considered on its merits by Council. Council may at its discretion authorise a donation to offset hall hire charges."*

Council's current fees and charges for a Community Group to Hire the Hall are

Per day	\$130.00
Per Hour	\$21.00

**Statutory Environment:**

N/A

**Strategic & Social Implications****Policy Implications**

Current Council Policy with regards to the Concessional Hall Hire Charges follows:

**2.2 Concessions – Hall Hire Charges – Not for profit groups****POLICY**

There will be no subsidising, reducing or waiving of Council charges, unless upon written application, the Chief Executive Officer is of the opinion that extenuating circumstances apply, in which case the application will be considered on its merits by Council. Council may at its discretion authorise a donation to offset hall hire charges.

**OBJECTIVES** To maintain the integrity of the Fees and Charges set in Council's annual budget deliberations

**GUIDELINES** *Local Government Act 1995 – s6.16*  
Fees and Charges

Council currently heavily subsidises its fees and charges for the use of recreation facilities and is of the view that no additional subsidy is warranted

#### **HISTORY**

**REVIEW** Finance & Administration Manager

#### **Consultation**

Nola Comerford-Smith – Community Development Officer

#### **Voting Requirements**

Simple Majority Vote Required

Council O'Neil left the meeting at 4.49pm

#### **OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 24 08 17**

**Moved: Cr Poultney**

**Seconded: Cr Palm**

**That Council advise Ms Kellie Stoeckel that it is unwilling to subsidise, reduce or waive the costs associated with the hire of Hall in keeping with Council Policy 2.2.**

**Carried 3 / 5**

**Against: Cr Paterson, Cr Seaby, Cr Ventris, Cr Comerford, Cr Junk**

Cr O'Neil returned to the meeting at 4.53pm

#### **COUNCIL DECISION**

**Council Decision Number – 25 08 17**

**Moved: Cr Ventris**

**Seconded: Cr Seaby**

**That Council advise Ms Kellie Stoeckel that it is willing to subsidise hire of the Hall at \$10 per hour for a period of three (3) months for the purpose of Dance Classes.**

**Carried 9 / 0**

*Reason Council Decision differs from Officer Recommendation*

Council elected to support the development of a Dance Club in Mukinbudin by offering a subsidy to the hire fees of Memorial Hall to reduce the fee payable from \$21 per hour to \$10 per hour.

**\*\*LATE AGENDA ITEM\*\***

<b>7.5.11 2015/2016 RISK ANALYSIS REPORT</b>	
Location:	All of Shire
File Ref:	ADM
Applicant:	N/A
Date:	14 <sup>th</sup> August 2017
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger – Chief Executive Officer
Author:	Dirk Sellenger – Chief Executive Officer
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

**Summary**

As part of the Department of Local Government and Communities risk analysis process the Shire has received correspondence seeking an explanation of the poor performance of five financial indicators in the 2015/16 annual report.

There has been some substantial research associated with the use and interpretation of the financial ratios legislated for local governments in WA since 2012/13. The disclosure of these financial indicators has been a learning experience for all those involved in the industry.

The lack of transparency in determining most of the ratios raises the issue of consistency in the approaches used. Some of the ratios included in the financial reports raise concerns as to their accuracy. Clearly, from the data collected so far there are concerns as to the accuracy, appropriateness and/or usefulness of some of the ratios used.

The financial reports since 2012/13 have included the Department's Financial Health Indicator on its website. All the inherent problems in the calculation of the ratios are migrated to an assessment which can give an inaccurate view of a local government's financial status.

The annual report for 2015/16 shows five ratios that do not meet the Departments base benchmarks. Those ratios are –

**Current Ratio** – Shire's ratio of 90% compared to benchmark of 100%

**Operating Surplus Ratio** – Shire's ratio of -94% compared to benchmark of 0%

**Own source revenue coverage ratio** – Shire's ratio of 39% compared to benchmark of 40%

**Asset Sustainability Ratio** – Shire's ratio of 81% compared to benchmark of 90%

**Asset Renewal Funding Ratio** – Shire's ratio of 43% compared to benchmark of 75%

Comments have been made in relation to each item raised by the Department. The Shire has commissioned local government consultant, Mr Ron Back to review a number of integrated planning documents which will address issues associated with the asset renewal funding ratio.

Other ratios appear to be inappropriate and/or lead to incorrect assessment of the Shire's financial position. The inclusion of specific accounting treatments for adjustments to fair value, initial recognition of assets, other material transactions and advances/reduction in untied grants (WALGGC) recognised in the year they are received tend to distort the operating outcomes. These in turn distort the financial indicators and can provide a misleading view of a local government's performance.

As part of the Department's review of the Local Government Act it would be appropriate to review the financial ratios and how best to measure the financial operations of local governments in WA. It is paramount that ratepayers and the public obtain a clear understanding of the financial performance of local governments.

### **Background Information**

In June 2017 the then Department of Local Government and Communities wrote to the President stating the following –

#### *2017 LOCAL GOVERNMENT RISK ANALYSIS*

*As part of the Department's Compliance Framework and monitoring role, various statutory reports prepared by local governments together with audit reports and management letters are reviewed to identify whether there are compliance issues, or financial management weaknesses that should be addressed.*

*This monitoring process has identified financial management issues which we draw to your attention.*

*The purpose of this letter is to request that the Council reviews, via its Audit Committee, the three financial and two asset ratios reporting below standard at 30 June 2016. Council needs to endorse strategies to ensure it has action plans in place to deliver continual improvement in ratios currently below standard. It is requested that Council advises what actions have been endorsed to achieve those outcomes. Your response by 31 July 2017 is requested.*

*Should you wish to discuss any aspect of this, please contact Alan Carmichael, A/Manager Sector Monitoring on 6552 1430 or email [alan.carmichael@dlgc.wa.gov.au](mailto:alan.carmichael@dlgc.wa.gov.au).*

### **Officer Comment**

The CEO requested Ron Back whom has worked with and is known to the Shire of Mukinbudin to provide a detailed response regarding the five ratios of concern to the Department of Local Government and Ron has prepared the following report accordingly:

### **RATIO ANALYSIS REPORT – BY RON BACK**

The annual report for 2015/16 shows five ratios that do not meet the Departments base benchmarks.

### Statutory performance Indicators

	2012/13	2013/14	2014/15	2015/16
Current Ratio	156.0% ✓	23.0% ✗	208.0% ✓	90.0% ✗
Operating Surplus Ratio	-4.0% ✗	-120.0% ✗	29.0% ✓	-94.0% ✗
Own source revenue coverage ratio	53.0% ✓	35.0% ✗	41.0% ✓	39.0% ✗
Debt Service Coverage Ratio	7.8 ✓	(2.8) ✗	11.2 ✓	3.2 ✓
Asset Sustainability Ratio	205.0% ✓	84.0% ✗	213.0% ✓	81.0% ✗
Asset Consumption Ratio	54.0% ✓	60.0% ✓	41.0% ✗	52.0% ✓
Asset Renewal Funding Ratio	na 🚩	46.0% ✗	44.0% ✗	43.0% ✗
	meets base	na or unknown	✗ does not meet base	
Financial Health Indicator	67 ✗	14 ✗	83 ✓	42 ✗

Those ratios are –

**Current Ratio** – Shire's ratio of 90% compared to benchmark of 100%

**Operating Surplus Ratio** – Shire's ratio of -94% compared to benchmark of 0%

**Own source revenue coverage ratio** – Shire's ratio of 39% compared to benchmark of 40%

**Asset Sustainability Ratio** – Shire's ratio of 81% compared to benchmark of 90%

**Asset Renewal Funding Ratio** – Shire's ratio of 43% compared to benchmark of 75%

The following comments are made in relation to the request made by the Department. There has been some substantial research associated with the use and interpretation of the financial ratios legislated for local governments in WA since 2012/13.

The disclosure of these financial indicators has been a learning experience for all those involved in the industry. The lack of transparency in determining most of the ratios raises the issue of consistency in the approaches used. Some of the ratios included in the financial reports raise concerns as to their accuracy. Clearly from the data collected so far there are concerns as to the accuracy, appropriateness and/or usefulness of some of the ratios used.

The expectation that operating reports prepared under Legislation and the Australian Accounting Standards will provide an appropriate set of ratios that will enable ratepayers and the public to obtain a clear understanding of the financial performance of local governments may be unfounded. The inclusion of specific accounting treatments for adjustments to fair value, initial recognition of assets, and other material transactions tend to distort the operating outcomes. These in turn distort the financial indicators and can provide a misleading view of a local government's performance.

The financial reports since 2012/13 have been included the Departments Financial Health Indicator on its website. All the inherent problems in the calculation of the ratios are migrated to an assessment which can give an inaccurate view of a local government's financial status.

Specific comments are made in regard to the performance of specific ratios raised by the Department.

**Current Ratio – Shire's ratio of 90% compared to benchmark of 100%**  
**current ratio** means the ratio determined as follows —



$$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$$

In calculating this ratio includes current liabilities for employee liabilities (\$172k) and next year's principal repayments (\$148k). An accepted weakness in the current calculations is the inclusion of these two current liabilities. Particular concern is that of the debt repayment as this conflicts with the legislative requires in determine the annual budget deficit. In essence, the repayment of debt is included in the annual budget of the year it is incurred and not by raising rates in the year prior. If the debt liability was to be excluded from the calculations the ratio the result would show 155%.

**Operating Surplus Ratio – Shire's ratio of -94% compared to benchmark of 0%**  
**operating surplus ratio** means the ratio determined as follows —

$$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$$

Criticism of this ratio includes - there would be a benefit in reporting the underlying operating surplus ratio which excludes the impact of "one off" asset sales, accounting treatments, equity adjustments and abnormal operating revenues and expenditures. Operating result is distorted by - initial recognition of assets, such as golf courses and other community assets, equity interests in joint ventures and regional councils, abnormal sales of assets (land and buildings), impairment of assets charged to profit and loss statement, non-normal operating transactions, such as underground power, operating grants provided for the provision of specified services (State programs), and advances/reduction in untied grants (WALGGC) recognised in the year they are received. Own source income used to calculate this ratio is not transparent. Capital contributions are excluded from the operating result, yet the outlays from those funds return to the operating statements through depreciation in future years.

In the Shire's annual report this ratio was also shown as a -43% after consideration of the timing of the receipt of the Federal Government's federal assistance grant. In 2015/16 the depreciation expense increased by \$705,400 which was the principal factor determining the negative operating result. Excluding this increase the adjusted operating result would have been a positive 1%.

The Shire will review its financial strategies in the long term financial plan that will address the sustainability issues.

**Own source revenue coverage ratio – Shire's ratio of 39% compared to benchmark of 40%**  
**own source revenue coverage ratio** means the ratio determined as follows —

$$\frac{\text{own source operating revenue}}{\text{operating expense;}}$$

The Shire's ratio is currently at 39% which represents \$41k short of the Department's base benchmark ratio. As previously stated the increase in depreciation expense also has a dramatic effect on the reduction in this ratio rather than a reduction in the Shire's effort in raised alternative revenue sources.

The Shire's own source revenue for the last four years has been \$1,281,113, \$1,340,725, \$1,429,275 and \$1,610,256. Clearly, the Shire's effort has been improving and the change in the ratio is as a result non-cash increase in operating expenses. The relevance of this ratio is doubtful for regional local governments.

**Asset Sustainability Ratio – Shire's ratio of 81% compared to benchmark of 90%**

**asset sustainability ratio** means the ratio determined as follows —

capital renewal and replacement expenditure

depreciation

This ratio fails to take into account the spiked nature of capital outlays for major road plant and buildings. In the table above this ratio demonstrates that effect with alternative years showing above 200%. If the ratio consistently shows below 90% then there would some concern, however this is not the circumstances facing the Shire. The Department should have picked up on this, rather than focus on isolated years.

**Asset Renewal Funding Ratio – Shire's ratio of 43% compared to benchmark of 75%**

**asset renewal funding ratio** means the ratio determined as follows —

NPV of planned capital renewals over 10 years

NPV of required capital expenditure over 10 years

The Shire stated in its annual report the following –

**# - As Council has not reviewed its Long Term Financial Plan (LTFP) since it was adopted in 2014, 3 years of planned capital renewal expenditure are based on indexed amounts rather than planned capital expenditure per an adopted LTFP.**

The Shire has commissioned Mr Ron Back to review and prepare informing plans as part of a review of the Shire's integrated planning process.

**Strategic & Social Implications**

Nil

**Consultation**

Mr Ron Back - Local Government Financial Consultant

Mr Alan Carmichael, A/Manager Sector Monitoring – Department of Local Government and Communities

Cr Gary Shadbolt – Shire President

**Statutory Environment**

Local Government Act 1995

**Policy Implications**

Nil

**Financial Implications**

The financial Ratios levels are determined by the Department of Local Government and Communities and are effectively a “snapshot” of a Local Government Financial position as at 30<sup>th</sup> June of each year.

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**Council Decision Number – 26 08 17**

**Moved: Cr Comerford                      Seconded: Cr Palm**

- 1.        The Ratio Analysis report be received**
- 2.        The Shire provide the Department with the comments and explanations in the report.**
- 3.        The Shire asked the Department to review the financial ratios as part of the current review of the Act.**

**Carried: 9 / 0**

Cr Seaby left the meeting at 4.57pm and returned at 4.58pm

**8. Information Report**

8.1 Please refer to Correspondence and Information Report submitted as a separate attachment

**9. Elected Members Motions of which previous notice has been given**

9.1 Nil

**10. Urgent Business without notice (with the approval of the president or meeting)**

10.1 Nil

**11. Important Dates****11.1 Dates to Remember**

ANNUALLY	
Date	Details
January	No Council Meeting this in January
February	Chief Executive Officer and Works Supervisor to inspect all plant evaluate and/or amend its plant replacement programme for recommendation to Council. Audit Committee to review Statutory Compliance Return, meet with Auditor and report to next full Council meeting Local Government Compliance Return 1 January to 31 December each year. Community Strategic Plan, Long Term Financial Plan and Asset Management Plans – commence review process (Every two years)
March	Buildings inspection Shire buildings with Property Manager and report to Council's March or April meeting Roads Inspection – Annual Road inspections to prioritise items of roadwork's for forthcoming year. Councillors to present road proposals to CEO for consideration prior to this inspection. Complete review of Annual Budget (FM Regulations (33A) Completion of Statutory Compliance Audit Return (LG Act 7.13, Audit Regulations 13-15) to be sent to Department of Local Government prior to 31 March. Arrange AGM Bush Fire Advisory Committee meeting with Chief Bush Fire Control Officer for April
April	Present any items Councillors or Community requests for Budget inclusion – Community & Recreation Grant Forms. (Advertise) Undertake Review of Delegation of Authority Register to Committee and CEO.(written confirmation to staff concerned) CEO to commence a full review of Delegations Register Policy / Procedures Manual Review – CEO to commence review process by including as last item on Council Agenda (if necessary)
May	Undertake Staff Annual Performance Reviews. National Volunteer Week Send out recoups of roads and other projects so grant funding can be received by 30 June Review Councils Fees and Charges for all Council services and facilities including rubbish service and charges MF to review and renew Council's insurance policies with LGIS
June	Sitting fees – Reminder to Councillors re: forthcoming years fees FOI Return (Note: not necessary if Nil return) FOI Statement – Review this month Works Supervisor to provide comments on RRG Submissions, which are due to go to Council in the August meeting. MF to conduct a Finance & Audit Committee meeting and meet with Auditor as per Committee Roles Council's Audit Committee to meet to discuss Interim Audit Every 4 years Financial Management Review due before 30 June WALGA Local Government Convention deadline for nominations 30 June each year – Public Interest Disclosure Return to be submitted for previous period 1/7 to 30/6. Chief Executive Officer's performance and remuneration review – commence this month
July	Draft Budget submitted by Chief Executive Officer and Manager of Finance Councillors and Senior Staff issued with Annual Interest Returns for completion CEO performance review
August	Councillors and Senior Staff – reminder of Annual Financial Interest Return to be completed to CEO prior to 31 August Completion/Adoption of budgets (absolute majority). Send copy to Department of Local Government within 30 days (LG Act 6.2, FM Regulations 33) Resolution regarding timing of Annual Electors Meeting

September	Completion of Annual Financial Report & submitted to Auditor. AFR sent Dept. of Local Government within 30 days (LG Act 6.5, FM Regulations 5.1)
October	Review of Council's Code of Conduct – Section 5.103 (if unable to complete full review at this meeting discuss with Council the need to convene a Special Meeting to finalise review at this meeting or simply complete review at December Ordinary Meeting) Local Govt is to review its Code of Conduct within 12 months after each ordinary election day & make such changes to the code as appropriate. Advise Council in the October Information Bulletin of the time, date and venue for the annual staff end of year function. Special Meeting (Election Years Only) advertise special meeting to swear in Councillors, Elect President, Deputy President, Committee etc. for Monday immediately after the Saturday elections.
November	Pensioner rates rebate claim to be lodged Call for nominations for Shire of Mukinbudin Citizens of the Year (Australia Day)
December	Annual Financial Report – Acceptance by Council within two months of receipt of the Auditors report Newsletter & Local Newspaper – advertise date, time and venue of all Council and Committee meetings for next calendar year (with delegated authority, if any) (S.5.251 (g) & Reg 12). Council's Audit Committee to meet to discuss Final Audit Report and Management Letter. Close of nominations for Shire of Mukinbudin Citizens of the Year (Australia Day)

## 12. Closure of Meeting

**12.1 The Chairperson thanked Elected Members and Staff and declared the meeting closed at 5.00pm.**